



Statistics of Income

Corporation Income Tax Returns Line Item Estimates

2022



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2022 Statistics of Income

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This report contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the forms and schedules filed as part of corporation tax returns as shown in the 2022 Statistics of Income (SOI) Complete Report.

The estimates of counts and monetary amounts on 1120 Series forms are aggregated and presented on Form 1120. Items unique to specific 1120 Series forms are shown separately on the specific return type. 1120 Series forms included in the SOI statistical sample are:

Form 1120
Form 1120-F
Form 1120-L
Form 1120-PC
Form 1120-REIT
Form 1120-RIC
Form 1120-S

Estimates of counts and monetary amounts for attached forms and schedules for 1120 Series tax returns are categorized by the form or schedule and are inclusive across all 1120 Series forms to which they were attached, unless specifically noted on the form. For example, estimates for Form 1120 Schedule D are inclusive across all 1120 Series forms included in the sample except 1120-S, because Schedule D exists as a separate form for 1120S returns.

The Statistics of Income Division's Statistical Information Services (SIS) staff provide data and information in response to requests from customers. The SIS staff can be reached by email at sis@irs.gov.

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Description of the Sample and Limitations of the Data

This section describes the sample design, sample selection, data capture, data cleaning, and data completion processes for the SOI Tax Year (TY) 2022 Corporation Statistics Program. It also presents the techniques used to produce estimates of the total number of active corporations and any associated variables, as well as an assessment of the data limitations, including sampling and nonsampling errors.

Background

From TY 1916 through TY 1950, SOI extracted data from every corporate income tax return that was filed. In TY 1951, SOI introduced stratified probability sampling. Since then, the sample size has generally decreased while the corporate tax return population has increased. For example, for TY 1951, the sample accounted for 41.5% of the entire population, or 285,000 of the 687,000 total returns that were filed. For TY 2022, the sample accounted for about 1.83% of the total population of just over 7.5 million returns. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For TY 1951, SOI stratified the sample by size of total assets and industry. However, from TY 1952 through TY 1967, SOI stratified the sample by a measure of size only. The size

was measured by either business volume (TY 1953–TY 1958) or total assets (TY 1952 and TY 1959–TY 1967). Since TY 1968, SOI has stratified returns by total assets, and for Forms 1120 and 1120-S by total assets and a measure of income. [1].

Target Population

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120-series forms included in this study.

Survey Population

The survey population includes corporate tax returns filed using one of the 1120-series forms selected for the study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit were excluded from the survey. Figure E gives the number of corporate returns by form type that were subject to sampling during TYs 2019 through 2022, as well as the resulting sample sizes.

Sample Design

The current design is a probability sample stratified by form type and either by 1) size of total assets alone or 2) size of total assets and a measure of income. Form 1120 returns are

Figure E. Total Number of Corporation Tax Returns: Population and Sample Counts, Tax Years 2019–2022

Form type	Tax year							
	2019		2020		2021		2022	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1120	1,729,901	60,713	1,743,557	61,969	1,817,159	70,103	1,800,564	67,930
1120-S	5,153,355	40,333	5,194,325	42,501	5,506,634	48,426	5,638,658	43,474
1120-L	485	485	450	450	479	479	425	425
1120-PC	16,231	3,630	17,206	3,888	17,568	4,174	18,537	3,424
1120-RIC	16,582	9,990	18,710	11,966	18,641	12,310	17,522	11,138
1120-REIT	3,991	3,064	4,414	3,517	4,801	3,739	6,218	4,831
1120-F	51,998	6,675	53,201	6,914	56,696	7,501	58,392	7,010
Total	6,972,543	124,890	7,031,863	131,205	7,421,978	146,732	7,540,316	138,232

Bertrand Überall and Nicholas Mountjoy were responsible for the sample design and estimation of the SOI 2022 Corporation Statistics Program under the direction of Tamara Rib, Chief, SOI Program Support, Statistical Services Branch.

stratified by size of total assets and size of “proceeds,” which is the measure of income for this form. Size of proceeds is defined as the larger of the absolute value of net income (or deficit) or the absolute value of “cash flow,” which is the sum of net income, several depreciation amounts, and depletion. Form 1120-S is stratified by size of total assets and size of ordinary income. SOI stratified all other 1120-series forms (1120-L, 1120-PC, 1120-RIC, 1120-REIT, and 1120-F) by size of total assets only.

SOI began the design process with projected population totals derived from IRS administrative workload estimates, adjusted using the distribution by population strata from previous survey years. Using projected population totals by sample strata, SOI carried out an optimal allocation based on strata standard errors to assign sample sizes to each stratum such that the overall targeted sample size was 140,000 returns for TY 2022, significantly larger than the TY 2021 target. Mathematical statisticians selected a Bernoulli sample independently from each stratum, with sampling rates ranging from 0.25 to 100%. The total realized sample for 2022, including inactive and noneligible corporations, is 138,232 returns.

Sample Selection

The IRS Kansas City and Ogden Submission Processing Centers process all corporate returns to determine tax liability before transmitting the data to the BMF. After any error correction, these returns are said to “post” to the BMF, which serves as the SOI sampling frame. SOI selects the sample on a weekly basis.

Sample selection for TY 2022 occurred over a 24-month period, from July 2022 through June 2024. SOI requires a 24-month sampling period for two reasons. First, nearly 5.6% of all corporations use non-calendar year accounting periods. To capture these returns, the TY 2022 statistics include all corporations filing returns with accounting periods ending between July 2022 and June 2023. Second, many corporations, including some of the largest corporations, request filing extensions, which generally extend the filing deadline by 6 months. This combination of non-calendar year accounting periods and filing extensions means that the last TY 2022 returns the IRS received had accounting periods ending in June 2023, and had to be filed by September 2023. However, taking into account the filing extensions, these returns could have been filed as late as April 2024 and still be considered timely. To account for the normal processing time, the sample selection process remained open for the TY 2022 study until the end of June 2024. In addition, SOI adjusted its processes because some significant returns became available for SOI processing later because of COVID-19 related processing adjustments in the IRS Submission Processing Centers.

Each tax return in the survey population is assigned to a stratum and becomes subject to sampling. Each filing

corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected for the sample.

The algorithm for generating the TTIN does not change from year to year. Therefore, corporations selected for the sample in any given year may be selected for the following year, so long as the corporation files a return using the same EIN and is placed into a stratum with the same or higher sampling rate. If the corporation is placed into a stratum with a lower rate, the probability of selection will be the ratio of the second-year sampling rate to the first-year sampling rate. If the corporation files with a new EIN, then the probability of selection will be independent from the prior-year selection [2].

Data Capture

Data processing for SOI begins with information that was already extracted for IRS administrative purposes. More than 100 data items available from the BMF system are checked and corrected (as necessary), and SOI also extracts some 2,500 additional items from the corporate tax returns during processing. This data capture process can take as little as 15 minutes for a small, single-entity corporation filing Form 1120, or up to several weeks for a large, consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 2,500 separate data items may be extracted from any given tax return. This often requires constructing totals from various other items elsewhere on the return.
- Each 1120-series form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various forms.
- There is not any legal requirement for a corporation to meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report financial details using schedules of their own design or using commercial tax preparation software packages.
- A single accepted method of corporate tax accounting does not exist in the United States, but there are several accepted “guidelines,” which can vary by geographic location. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. SOI staff also attempt to standardize these differences.

Each tax year, to help staff overcome these complexities and differences in taxpayer reporting, SOI prepares detailed instructions for the editing units at the IRS Submission Processing Centers. For TY 2022, these instructions covered standard and straightforward procedures and instructions for addressing data exceptions.

Data Cleaning

SOI staff enter data from the corporate tax returns selected for the sample directly into the database. In this context, the term “editing” refers to the combined interactive processes of data extraction, consistency testing, and error resolution. SOI runs hundreds of tests to check for inconsistencies, and they include identifying:

- Impossible conditions, such as incorrect tax data for a particular form type.
- Internal inconsistencies, such as items not adding to totals.
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations.
- Improper sample class codes, such as when a return has \$100 million in total assets but was selected as though it had \$1 million because the last two digits of the total assets were keyed in as cents.

Data Completion

In addition to the tests previously mentioned, SOI addresses missing data items and identifies returns to be excluded from the tabulations. The data completion process focuses on these issues.

Beginning with the TY 2012 sample, the criteria for imputing balance sheets for returns with incomplete balance sheets changed significantly. Now, only the largest returns with incomplete balance sheets are subject to SOI’s balance sheet imputation procedure. As a result, the number of returns with imputed balance sheets will be negligible, and SOI will perform imputation on an ad hoc basis only.

SOI uses various methods to impute data for some certainty returns that were unavailable for editing, depending on the information available at the time the return needed to be completed for the sample. These corporations are identified from the previous year’s sample using a combination of assets and receipts. Additional corporations may need to be identified to ensure industry coverage. SOI uses electronically filed data for those corporate returns selected for the sample that were unavailable for statistical processing. For TY 2022, there were 40 returns that met these criteria. For some returns that were not selected for the sample, if the current tax return was not located and other current tax data were not available, then SOI used data from the previous year’s return, with any necessary adjustments for tax law changes.

The data completion process also includes identifying returns not eligible for the sample because the BMF may have duplicate and other out-of-scope returns. These returns include those filed by nonprofit corporations, returns having neither current income nor deductions, and prior-year tax returns. Additionally, amended or tentative returns, nonresident foreign corporations having no effectively connected income with a trade or business located in the United States, fraudulent returns, and returns filed by tax-exempt corporations are not eligible for the sample. Figure F displays the number of inactive sampled returns excluded from the tabulations, as well as the percentages of the total sample size they represent for TY 2019 through TY 2022.

Figure F. Corporation Tax Returns: Number of Inactive Sampled Returns for Tax Years 2019–2022

Type of inactive return	Tax year			
	2019	2020	2021	2022
	(1)	(2)	(3)	(4)
No income or deductions	2,602	2,733	2,536	2,837
Other*	6,960	8,235	10,630	9,886
Total	9,562	10,968	13,166	12,723
Percent of sample	7.69	8.41	9.19	9.22

*Includes duplicate returns (returns that appear more than once in the sample) and prior-year returns.

Figure G provides estimates of the number of active corporations by form type for TY 2019 through TY 2022. For Forms 1120-L and 1120-PC, these estimates may differ from the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure G. Corporation Tax Returns: Estimated Number of Active Returns for Tax Years 2019–2022

Form type	Tax year			
	2019	2020	2021	2022
	(1)	(2)	(3)	(4)
1120	1,477,196	1,451,658	1,509,261	1,514,763
1120-S	4,940,351	4,892,722	5,120,552	5,266,702
1120-L	525	475	461	455
1120-PC	15,589	15,870	16,155	17,195
1120-RIC	15,164	15,705	17,013	17,245
1120-REIT	3,885	4,160	4,597	5,674
1120-F*	21,037	21,540	22,692	23,687
Total	6,473,747	6,402,130	6,690,732	6,845,719

NOTE: Detail may not add to total due to rounding.

*Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F, Table 10.

Estimation

SOI bases the estimates of the total number of corporations and associated variables produced in this report on weighted sample data using either a one-step or two-step process, depending on the filed form type. Under the one-step process, SOI assigns a weight for the return, which is the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, and any other

necessary adjustments. SOI used these weights, referred to as the “national weights,” to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT, as well as Forms 1120 and 1120-S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed using either Form 1120 or Form 1120-S that were not selected in self-representing strata. The first stage of the two-step process is to assign an initial weight for the return as previously described. The second stage involves post-stratification by industry and sample selection class. SOI uses a bounded raking ratio estimation approach to determine the final weights because certain post-stratification cells may have small sample sizes [3]. SOI used these final weights for these forms to produce the aggregated frequency and money amount estimates that are published in this report.

Data Limitations and Measures of Variability

SOI uses several extensive quality review processes to improve data quality. This starts at the sample selection stage with weekly monitoring to ensure the proper number of returns is selected, especially for the certainty strata. These processes continue using consistency testing through the data collection, data cleaning, and data completion procedures. Part of the review process includes extensive comparisons between the sample year (TY 2022) and prior-year (TY 2021) data. SOI designed each processing stage to ensure data integrity.

Sampling Error:

Since the TY 2022 estimates are based on a sample, they may differ from population aggregates, which were compiled from a complete census of all corporate income tax returns. The TY 2022 sample is one of many possible samples that could have been selected under the same sample design. Estimates derived from one possible sample could differ from those derived from another sample or from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is deemed to be.

SOI calculates the estimated coefficient of variation of an estimate by dividing the estimated standard error by the estimate itself, and then taking the absolute value of this ratio. Table 1 (see Section 4) shows the estimated coefficients of variation by industrial groupings for the estimated number of returns as well as selected money amounts.

The estimated CV, CV(X), can be used to construct confidence intervals for the estimate X. The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated CV can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 138,867 \times 3.92/100 \\ &= 5,444 \end{aligned}$$

A 95% confidence interval for the estimated number of returns in manufacturing is constructed as follows:

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 138,867 \pm (2 \times 5,444) \\ &= 138,867 \pm 10,888 \end{aligned}$$

The interval estimate is 127,979 returns to 149,755 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95% of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95% confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error:

In addition to the sampling error, a nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors—whose effects may cancel out, and systematic errors—whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. The inability to obtain information for all sampled returns, differing interpretations of tax concepts or taxpayer instructions, inability to provide accurate information at the time of filing (data are collected before auditing), and inability to obtain all tax schedules and attachments may cause these errors. These errors may also be caused by data recording or coding errors, data collecting or cleaning errors, estimation errors, and failure to represent all population units.

Coverage Error:

Coverage errors in the SOI corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive filing-period extensions, they may file their returns after the closing date for sample selection, as was explained before in the Sample Selection description. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study may result from the way some consolidated returns are filed. The Internal Revenue Code (IRC) permits a parent corporation to file a single return, which includes the combined financial data of the parent and its subsidiaries. These data are not separated into the different industries but are entered into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industries present a limitation on any analysis of the sample results.

Nonresponse Error:

There are two types of nonresponse errors: unit and item. Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed “unavailable returns.”

Item nonresponse occurs when certain items are unavailable for a return that was selected for SOI processing, even if the return itself is available. An example of item nonresponse would be an item missing from the balance sheet, even though other items have been reported.

Processing Error:

Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a misstratification error. An example of how a return might be misstratified: a corporation files a return with total assets of \$100,000,023 and net income of \$5,000. A processing error causes the last two digits of the total assets to be keyed in as cents, so that the return is classified according to total assets of \$1,000,000.23 and net income of \$5,000.00. The return would be misstratified according to the incorrect value of the total assets stratifier. To adjust for misstratification errors, only returns selected in a noncertainty stratum that actually belonged in a certainty stratum were moved to this certainty stratum.

Response Error:

Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, SOI does not incorporate adjustments to a return during audit into the file.

References

- [1] Jones, H. W., and McMahon, P. B. (1984), “Sampling Corporation Income Tax Returns for Statistics of Income, 1951 to Present,” 1984 Proceedings of the Section on Survey Research Methods, American Statistical Association, pp. 437–442.
- [2] Harte, J. M. (1986), “Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS,” 1986 Proceedings of the Section on Survey Research Methods, American Statistical Association, pp. 603–608.
- [3] Oh, H. L., and Scheuren, F. J. (1987), “Modified Raking Ratio Estimation,” Survey Methodology, Statistics Canada, Vol. 13, No. 2, pp. 209–219.

Line Item Data Confidence Intervals

The data shown for each form in this publication is taken from the Statistics of Income (SOI) 2022 Corporate Tax Return Sample and is therefore subject to the same data limitations that are detailed in the 2022 SOI Corporate Income Tax Complete Report (Publication 16). Because these data are statistically sampled, the money amounts are **estimates** and should not be treated as actual money amounts. As such, the data contained here are from a sample that could be one of a number of possible samples of corporate tax returns. Because each sample would contain different returns, estimates constructed from each sample would vary. The sample estimate, along with the estimated standard error, allows the computation of confidence intervals indicating that the estimate is contained within the interval with the prescribed confidence. Below are the computed 95% confidence intervals for selected variable counts that are shared among one or more Form 1120 return types, along with the associated Coefficient of Variation (CV). The variables selected are detailed in the 2022 SOI Corporate Income Tax Complete Report (Publication 16).

Variable	CV	Lower Bound	Upper bound
Number of returns	0.03	6,841,612	6,849,826
Total receipts	0.17	45,190,549,382	45,498,893,488
Business receipts	0.19	39,791,212,280	40,094,779,048
Cost of goods sold	0.26	24,444,882,185	24,700,437,849
Net income	0.09	5,501,566,807	5,521,408,161
Deficit	0.47	710,849,717	724,340,505
Income subject to tax	0.04	2,876,797,678	2,881,404,240
Total income tax before credits	0.04	632,809,082	633,822,388
Total income tax after credits	0.06	448,182,119	449,259,049
Total assets	0.01	143,302,138,917	143,359,471,239
Depreciable assets	0.14	16,807,365,483	16,901,751,009
Depreciation deduction	0.30	1,261,331,254	1,276,558,594

Table 1. 95% Confidence Intervals for Estimates of Selected Variables

Notes on Data Estimates

Estimates marked with an asterisk (*) preceding the data are based on a small number of sampled returns and should be used with caution. A dash (-) or zero shown in place of an estimate indicates that there were no returns having that characteristic, or the characteristic was so rare that it did not appear on any sampled returns. The symbol (d) indicates that this value (and the associated money amount) was suppressed to avoid disclosure of information for specific corporations. Detail may not add to total due to taxpayer reporting, rounding, and the impact of adjustments or other items not shown separately.

Some attachments to Form 1120 series returns were excluded because the quantities represented in the sample were insufficient for this publication. These attachments are:

- Form 6478, *Biofuel Producer Credit*;
- Form 8609-A, *Annual Statement for Low-Income Housing Credit*;
- Form 8826, *Disabled Access Credit*;
- Form 8834, *Qualified Electric Vehicle Credit*;
- Form 8896, *Low Sulfur Diesel Fuel Production Credit*; and
- Form 8910, *Alternative Motor Vehicle Credit*
- *Form 8941, Credit for Small Employer Health Insurance Premiums*
- *Form 8996, Qualified Opportunity Fund*

Data for items common across the various 1120 return types are shown as aggregates on Form 1120. Each 1120 return type displays counts and amounts for items unique to that return type as well as some common fields which are included in the aggregates on Form 1120, including:

- Total income (loss)
- Total deductions
- Taxable income
- Tax computation items
- Total assets
- Total liabilities
- Schedule M-1 items
- Schedule M-2 items

[1] Counts and amounts for this data item are included in the aggregate totals shown on Form 1120.

[2] Balance sheet data is not available for returns filing Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. There is no 1120-F balance sheet information included in the aggregate balance sheet data shown on Form 1120.

[3] Data for 1120-REIT, 1120-RIC, and 1120S have been excluded from the following forms: 3468, 3800, 5884, 5884-A, 6765, 8586, 8820, 8827, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8911, 8936, 8994. The resulting taxation and credit for these items are passed through to individual tax returns, and thus are excluded from corporate income tax return line item estimates.

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Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return
For calendar year 2022 **CALENDAR YEAR** 6,461,569, 2022 **FISCAL YEAR** 384,150
Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2022

A Check if:		Name	B Employer identification number
1a Consolidated return (attach Form 851)	31,192	Corporation 2022 Line Item Counts (Estimated from SOI Sample)	6,845,719
b Life/nonlife consolidated return	460		C Date incorporated
2 Personal holding co. (attach Sch. PH)	3,318	Number, street, and room or suite no. If a P.O. box, see instructions.	6,845,719
3 Personal service corp. (see instructions)	58,167	City or town, state or province, country, and ZIP or foreign postal code	D Total assets (see instructions)
4 Schedule M-3 attached	172,626		\$ 5,046,489
k if: (1) ☐ Initial return		397,622	Final return
		200,470	Name change
		43,076	ddress change

Income	1a Gross receipts or sales	1a	5,776,934	
	b Returns and allowances	1b	565,587	
	c Balance. Subtract line 1b from line 1a			1c 5,852,832
	2 Cost of goods sold (attach Form 1125-A)			2 3,056,569
	3 Gross profit. Subtract line 2 from line 1c			3 5,864,714
	4 Dividends and inclusions (Schedule C, line 23)			4 113,199
	5 Interest			5 428,653
	6 Gross rents			6 66,195
	7 Gross royalties			7 14,535
	8 Capital gain net income (attach Schedule D (Form 1120))			8 96,434
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 465,677
10 Other income (see instructions—attach statement)			10 1,574,075	
11 Total income. Add lines 3 through 10			11 6,218,812	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)			12 3,508,696
	13 Salaries and wages (less employment credits)			13 3,053,554
	14 Repairs and maintenance			14 3,381,102
	15 Bad debts			15 319,180
	16 Rents			16 3,754,358
	17 Taxes and licenses			17 5,595,226
	18 Interest (see instructions)			18 2,408,708
	19 Charitable contributions			19 211,974
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 3,343,276
	21 Depletion			21 10,817
	22 Advertising			22 3,119,165
	23 Pension, profit-sharing, etc., plans			23 893,151
	24 Employee benefit programs			24 1,535,251
	25 Reserved for future use			25
	26 Other deductions (attach statement)			26 6,424,941
	27 Total deductions. Add lines 12 through 26			27 6,591,342
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.			28 6,568,026
29a Net operating loss deduction (see instructions)	29a	333,577		
b Special deductions (Schedule C, line 24)	29b	57,640		
c Add lines 29a and 29b			29c 376,466	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions			30 634,325
	31 Total tax (Schedule J, Part I, line 11)			31 602,136
	32 Reserved for future use			32
	33 Total payments and credits (Schedule J, Part III, line 23)			33 376,191
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐			34 224,849
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed			35 433,084
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid			36 283,622
37 Enter amount from line 36 you want: Credited to 2023 estimated tax 210,763 Refunded			37 84,670	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Form **1120**
Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

For calendar year 2022 or tax year beginning _____, 2022, ending _____, 20 _____

Go to www.irs.gov/Form1120 for instructions and the latest information.**2022****A Check if:**

- 1a** Consolidated return (attach Form 851) ☐
- b** Life/nonlife consolidated return ☐
- 2** Personal holding co. (attach Sch. PH) ☐
- 3** Personal service corp. (see instructions) ☐
- 4** Schedule M-3 attached ☐

**TYPE
OR
PRINT**

Name

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code

B Employer identification number**C Date incorporated****D Total assets (see instructions)**\$ **143,330,805,078****E Check if:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a Gross receipts or sales	1a	143,428,430,326	
	b Returns and allowances	1b	1,097,467,370	
	c Balance. Subtract line 1b from line 1a			1c 39,942,995,664
	2 Cost of goods sold (attach Form 1125-A)			2 24,572,660,017
	3 Gross profit. Subtract line 2 from line 1c			3 15,285,505,840
	4 Dividends and inclusions (Schedule C, line 23)			4 1,395,195,427
	5 Interest			5 1,809,739,905
	6 Gross rents			6 132,156,963
	7 Gross royalties			7 405,190,691
	8 Capital gain net income (attach Schedule D (Form 1120))			8 638,328,085
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9 140,268,010
10 Other income (see instructions—attach statement)			10 1,755,868,180	
11 Total income. Add lines 3 through 10			11 21,409,987,505	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)			12 563,402,645
	13 Salaries and wages (less employment credits)			13 4,515,391,209
	14 Repairs and maintenance			14 291,034,270
	15 Bad debts			15 166,045,810
	16 Rents			16 660,620,176
	17 Taxes and licenses			17 843,931,944
	18 Interest (see instructions)			18 965,886,490
	19 Charitable contributions			19 35,785,997
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 1,268,944,924
	21 Depletion			21 24,557,038
	22 Advertising			22 473,153,216
	23 Pension, profit-sharing, etc., plans			23 183,802,534
	24 Employee benefit programs			24 487,987,304
	25 Reserved for future use			25
	26 Other deductions (attach statement)			26 5,874,601,561
	27 Total deductions. Add lines 12 through 26			27 16,754,442,696
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.			28 4,793,892,373
29a Net operating loss deduction (see instructions)	29a	377,103,205		
b Special deductions (Schedule C, line 24)	29b	601,267,061		
c Add lines 29a and 29b			29c 1,092,646,911	
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions			30 2,878,446,712
	31 Total tax (Schedule J, Part I, line 11)			31 416,261,316
	32 Reserved for future use			32
	33 Total payments and credits (Schedule J, Part III, line 23)			33 524,393,450
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐			34 322,671
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed			35 9,170,626
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid			36 111,573,620
	37 Enter amount from line 36 you want: Credited to 2023 estimated tax 100,905,446 Refunded			37 10,668,174

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	44,098	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	3,516	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	444	See instructions	149
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	d	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	d	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	1,824	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	161	65	
8	Dividends from wholly owned foreign subsidiaries	378	100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	47,423
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	231	100	231
11	Dividends from affiliated group members	263	100	238
12	Dividends from certain FSCs	116	100	116
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	928	100	928
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	2,563		
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	23	100	23
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	57		
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	2,681		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	8,046		
18	Gross-up for foreign taxes deemed paid	3,586		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	191		
20	Other dividends	67,881		
21	Deduction for dividends paid on certain preferred stock of public utilities			*23
22	Section 250 deduction (attach Form 8993)			9,967
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	113,199		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			57,640

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	23,328,957	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	8,491,807	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	275,813	See instructions	80,043
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	d	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	d	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	142,875	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	67,609	65	
8	Dividends from wholly owned foreign subsidiaries	4,897,114	100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	20,872,864
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	3,087	100	3,087
11	Dividends from affiliated group members	6,876,640	100	6,856,234
12	Dividends from certain FSCs	59,862	100	59,862
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	55,611,672	100	55,611,672
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	4,588,601		
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	247,504	100	247,504
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	63,272		
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	65,788,753		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	670,540,363		
18	Gross-up for foreign taxes deemed paid	92,180,511		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	69,086		
20	Other dividends	462,054,557		
21	Deduction for dividends paid on certain preferred stock of public utilities			*3,056
22	Section 250 deduction (attach Form 8993)			516,695,664
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	1,395,195,427		
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			601,267,061

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	☐		52,164
2	Income tax. See instructions		2	618,433
3	Base erosion minimum tax amount (attach Form 8991)		3	323
4	Add lines 2 and 3		4	602,560
5a	Foreign tax credit (attach Form 1118)	5a	9,370	
b	Credit from Form 8834 (see instructions)	5b	d	
c	General business credit (attach Form 3800)	5c	30,662	
d	Credit for prior year minimum tax (attach Form 8827)	5d	864	
e	Bond credits from Form 8912	5e	177	
6	Total credits. Add lines 5a through 5e		6	38,036
7	Subtract line 6 from line 4		7	605,132
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	3,318
9a	Recapture of investment credit (attach Form 4255)	9a	39	
b	Recapture of low-income housing credit (attach Form 8611)	9b	d	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	517	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	11	
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f	225	
g	Other (see instructions—attach statement)	9g	411	
10	Total. Add lines 9a through 9g		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	602,136

Part II—Reserved For Future Use

12	Reserved for future use	12	
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Part III—Payments and Refundable Credits

13	2021 overpayment credited to 2022	13	193,278
14	2022 estimated tax payments	14	185,231
15	2022 refund applied for on Form 4466	15	(528)
16	Combine lines 13, 14, and 15	16	298,889
17	Tax deposited with Form 7004	17	83,367
18	Withholding (see instructions)	18	1,413
19	Total payments. Add lines 16, 17, and 18	19	316,085
20	Refundable credits from:		
a	Form 2439	20a	210
b	Form 4136	20b	35,429
c	Reserved for future use	20c	
d	Other (attach statement—see instructions)	20d	152
21	Total credits. Add lines 20a through 20d	21	10,198
22	Reserved for future use	22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33	23	376,191

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	☐		
2	Income tax. See instructions		2	604,225,798
3	Base erosion minimum tax amount (attach Form 8991)		3	1,030,246
4	Add lines 2 and 3		4	589,836,533
5a	Foreign tax credit (attach Form 1118)	5a	112,161,586	
b	Credit from Form 8834 (see instructions)	5b	d	
c	General business credit (attach Form 3800)	5c	72,167,189	
d	Credit for prior year minimum tax (attach Form 8827)	5d	32,364	
e	Bond credits from Form 8912	5e	254,218	
6	Total credits. Add lines 5a through 5e		6	184,596,983
7	Subtract line 6 from line 4		7	420,537,981
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	32,380
9a	Recapture of investment credit (attach Form 4255)	9a	49,851	
b	Recapture of low-income housing credit (attach Form 8611)	9b	d	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	27,922	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	428	
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f	54,528	
g	Other (see instructions—attach statement)	9g	59,059	
10	Total. Add lines 9a through 9g		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	416,261,316

Part II—Reserved For Future Use

12	Reserved for future use	12	
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Part III—Payments and Refundable Credits

13	2021 overpayment credited to 2022	13	89,325,599
14	2022 estimated tax payments	14	370,995,365
15	2022 refund applied for on Form 4466	15	(3,169,827)
16	Combine lines 13, 14, and 15	16	457,000,596
17	Tax deposited with Form 7004	17	63,574,816
18	Withholding (see instructions)	18	71,835
19	Total payments. Add lines 16, 17, and 18	19	490,854,089
20	Refundable credits from:		
a	Form 2439	20a	9,353
b	Form 4136	20b	439,453
c	Reserved for future use	20c	
d	Other (attach statement—see instructions)	20d	186,224
21	Total credits. Add lines 20a through 20d	21	520,460
22	Reserved for future use	22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33	23	524,393,450

Schedule K Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) _____	Yes	No																
2	See the instructions and enter the: 4,924,462 1,763,419 127,231																		
a	Business activity code no. _____ 6,845,719																		
b	Business activity _____ 6,822,800																		
c	Product or service _____ 6,822,800																		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? YES	52,164																	
	If “Yes,” enter name and EIN of the parent corporation EIN 19,290																		
	NAME 31,533																		
4	At the end of the tax year:																		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G)	YES	206,978																
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G)	YES	171,172																
5	At the end of the tax year, did the corporation:																		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:20%;">(iv) Percentage Owned in Voting Stock</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock												
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock																
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Organization</th> <th style="width:20%;">(iv) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital												
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital																
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 If “Yes,” file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	YES	12,065																
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned 171,172 and (b) Owner’s country 171,172 (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached 140,146	YES	171,172																
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																		
9	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 16,613																		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) 6,320,140																		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see 145,188) ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.																		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) 858,022																		

Schedule K Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. _____		
b	Business activity _____		
c	Product or service _____		
3	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? If “Yes,” enter name and EIN of the parent corporation _____		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G)		
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G)		
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.		
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 If “Yes,” file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned _____ and (b) Owner’s country _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 57,723,905		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$ 3,340,654,030		

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?	YES	3,024,576
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ 30,007		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions	YES	6,253
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	YES	2,607,308
b If "Yes," did or will the corporation file required Form(s) 1099?	YES	2,546,856
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?	YES	6,313
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?	YES	5,305
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?	YES	4,051
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	YES	15,766
20 Is the corporation operating on a cooperative basis?	YES	6,694
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions	YES	1,625
If "Yes," enter the total amount of the disallowed deductions \$ 1,535		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))	YES	6,633
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions	YES	201,260
24 Does the corporation satisfy one or more of the following? See instructions		
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.	YES	116,466
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	YES	3,289
If "Yes," enter amount from Form 8996, line 15 \$ d		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions	YES	811
Percentage: By Vote		
By Value		

Form **1120** (2022)

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ 5,311,968		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?		
b If "Yes," did or will the corporation file required Form(s) 1099?		
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
20 Is the corporation operating on a cooperative basis?		
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		
If "Yes," enter the total amount of the disallowed deductions \$ 2,258,647		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
24 Does the corporation satisfy one or more of the following? See instructions		
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 15 \$ d		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		
Percentage: By Vote		
By Value		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		4,447,445		4,717,312
2a	Trade notes and accounts receivable	1,021,631		1,130,177	
b	Less allowance for bad debts	(100,242)		(99,438)	
3	Inventories		1,106,933		1,137,501
4	U.S. government obligations		8,649		14,970
5	Tax-exempt securities (see instructions)		7,436		9,650
6	Other current assets (attach statement)		1,523,820		1,490,555
7	Loans to shareholders		713,523		773,588
8	Mortgage and real estate loans		27,569		35,169
9	Other investments (attach statement)		388,667		583,796
10a	Buildings and other depreciable assets	3,666,997		3,859,044	
b	Less accumulated depreciation	(3,628,672)		(3,813,496)	
11a	Depletable assets	15,227		17,689	
b	Less accumulated depletion	(12,820)		(12,827)	
12	Land (net of any amortization)		507,131		522,056
13a	Intangible assets (amortizable only)	1,070,256		1,111,929	
b	Less accumulated amortization	(1,031,332)		(1,069,452)	
14	Other assets (attach statement)		1,062,348		881,389
15	Total assets		4,731,264		5,046,489
Liabilities and Shareholders' Equity					
16	Accounts payable		1,181,166		1,275,295
17	Mortgages, notes, bonds payable in less than 1 year		590,897		747,719
18	Other current liabilities (attach statement)		2,935,031		3,005,284
19	Loans from shareholders		1,213,396		1,226,674
20	Mortgages, notes, bonds payable in 1 year or more		1,501,431		1,640,528
21	Other liabilities (attach statement)		687,917		628,602
22	Capital stock: a Preferred stock			66,504	
	b Common stock			738,216	3,263,578
23	Additional paid-in capital				1,626,292
24	Retained earnings—Appropriated (attach statement)		32,299		25,103
25	Retained earnings—Unappropriated		4,608,692		4,916,411
26	Adjustments to shareholders' equity (attach statement)				164,596
27	Less cost of treasury stock		()		(209,420)
28	Total liabilities and shareholders' equity				5,046,489

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	5,225,549	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	296,744		Tax-exempt interest \$ 27,832	
3	Excess of capital losses over capital gains	31,788			
4	Income subject to tax not recorded on books this year (itemize):				475,214
		196,916			
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ 252,447		a	Depreciation \$ 264,124	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$ 954,176				511,364
		2,030,723			
6	Add lines 1 through 5	5,216,927	9	Add lines 7 and 8	861,261
			10	Income (page 1, line 28)—line 6 less line 9	5,193,956

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year		5	Distributions: a Cash	99,316
2	Net income (loss) per books			b Stock	871
3	Other increases (itemize):			c Property	2,146
		82,161	6	Other decreases (itemize):	92,068
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		8,847,772,550		8,371,318,480
2a	Trade notes and accounts receivable	15,941,632,631		17,358,605,160	
b	Less allowance for bad debts	(300,513,285)		(338,598,417)	
3	Inventories		2,524,442,644		2,913,865,596
4	U.S. government obligations		6,145,971,827		6,508,398,577
5	Tax-exempt securities (see instructions)		1,446,967,220		1,933,494,113
6	Other current assets (attach statement)		10,103,863,645		7,983,906,637
7	Loans to shareholders		719,311,951		882,734,085
8	Mortgage and real estate loans		9,840,681,478		13,693,874,614
9	Other investments (attach statement)		54,133,325,700		57,099,301,704
10a	Buildings and other depreciable assets	15,489,221,917		16,854,558,246	
b	Less accumulated depreciation	(7,409,761,239)		(7,887,076,980)	
11a	Depletable assets	832,750,538		911,626,656	
b	Less accumulated depletion	(446,249,183)		(473,180,376)	
12	Land (net of any amortization)		838,848,906		893,520,128
13a	Intangible assets (amortizable only)	9,812,401,928		10,559,664,432	
b	Less accumulated amortization	(1,804,497,270)		(2,064,993,005)	
14	Other assets (attach statement)		8,749,625,782		8,274,498,804
15	Total assets		144,274,832,577		143,330,805,078
Liabilities and Shareholders' Equity					
16	Accounts payable		13,448,375,351		8,938,192,972
17	Mortgages, notes, bonds payable in less than 1 year		4,427,370,484		4,140,799,855
18	Other current liabilities (attach statement)		22,558,332,946		26,575,901,184
19	Loans from shareholders		824,132,129		847,170,347
20	Mortgages, notes, bonds payable in 1 year or more		18,028,641,417		20,465,500,002
21	Other liabilities (attach statement)		19,183,850,339		19,760,376,909
22	Capital stock: a Preferred stock			1,123,274,398	
	b Common stock			2,455,467,389	4,791,802,037
23	Additional paid-in capital				49,471,466,695
24	Retained earnings—Appropriated (attach statement)		626,467,603		483,024,956
25	Retained earnings—Unappropriated		17,566,281,629		11,750,504,896
26	Adjustments to shareholders' equity (attach statement)				-593,056,536
27	Less cost of treasury stock		()		(5,002,282,389)
28	Total liabilities and shareholders' equity				143,330,805,078

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-1,234,498,203	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	13,697,858		Tax-exempt interest \$ 36,568,062	
3	Excess of capital losses over capital gains	903,623,407			
4	Income subject to tax not recorded on books this year (itemize):	212,703,423			854,527,939
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ 20,196,387		a	Depreciation \$ 42,292,678	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$ 3,710,318				1,658,657,470
		3,599,344,725	9	Add lines 7 and 8	2,884,406,185
6	Add lines 1 through 5	3,492,685,859	10	Income (page 1, line 28)—line 6 less line 9	615,648,754

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year		5	Distributions: a Cash	2,195,367,826
2	Net income (loss) per books			b Stock	5,815,490
3	Other increases (itemize):			c Property	5,400,343
		3,088,626,957	6	Other decreases (itemize):	6,274,899,787
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

**SCHEDULE D
(Form 1120)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2022

Name Corporation 2022 Line Item Counts (Estimated from SOI Sample)	Employer identification number
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. **54**

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				4,525
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				12,594
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				5,789
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				36,451
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	604
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	*7
6 Unused capital loss carryover (attach computation)			6	(29,961)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	77,810

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				5,152
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				12,762
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				9,455
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				51,326
11 Enter gain from Form 4797, line 7 or 9			11	52,968
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	3,452
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	49
14 Capital gain distributions (see instructions)			14	21,939
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	127,414

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	14,293
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	91,615
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	96,434

Note: If losses exceed gains, see *Capital Losses* in the instructions.

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

Go to www.irs.gov/Form1120 for instructions and the latest information.

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-0123

2022

Name Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				-147,967
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				-1,147,092
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				-237,070
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-653,802,365
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	87,774
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	*-65,478
6 Unused capital loss carryover (attach computation)			6	(105,399,756)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-760,846,973

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				2,366,175
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				-3,961,485
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				-435,359
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				-9,137,227
11 Enter gain from Form 4797, line 7 or 9			11	116,835,165
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	3,934,012
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	197,408
14 Capital gain distributions (see instructions)			14	29,368,527
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	139,537,152

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	27,039,282
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	611,262,706
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	638,328,085

Note: If losses exceed gains, see *Capital Losses* in the instructions.

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TOTAL FORMS FILED 85,890 TOTAL FORMS E-FILED 84,168
SCHEDULE M-3 (Form 1120) Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More
OMB No. 1545-0123
Go to www.irs.gov/Form1120 for instructions and the latest information.
Corporation 2022 Line Item Counts (Estimated from SOI Sample)
61,141 (1) Non-consolidated return (2) Consolidated return (Form 1120 only) 22,203
607 (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)
1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 4,413
No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 80,779
b Did the corporation prepare a certified audited non-tax-basis income statement for that period?
Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement. 24,519
No. Go to line 1c. 54,507
c Did the corporation prepare a non-tax-basis income statement for that period?
Yes. Complete lines 2a through 11 with respect to that income statement. 34,541
No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 20,070
2a Enter the income statement period: Beginning MM/DD/YYYY Ending MM/DD/YYYY
b Has the corporation's income statement been restated for the income statement period on line 2a?
Yes. (If "Yes," attach an explanation and the amount of each item restated.) 101
No. 65,934
c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
Yes. (If "Yes," attach an explanation and the amount of each item restated.) 1,159
No. 64,934
3a Is any of the corporation's voting common stock publicly traded?
Yes. 4,313
No. If "No," go to line 4a. 61,777
b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 4,362
c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 4,159
4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 84,613
b Indicate accounting standard used for line 4a (see instructions):
(1) GAAP (2) IFRS (3) Statutory (4) Tax basis (5) Other (specify)
5a Net income from nonincludible foreign entities (attach statement) 5a (6,388)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) 5b 5,588
6a Net income from nonincludible U.S. entities (attach statement) 6a (2,951)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) 6b 2,823
7a Net income (loss) of other includible foreign disregarded entities (attach statement) 7a 224
b Net income (loss) of other includible U.S. disregarded entities (attach statement) 7b 192
c Net income (loss) of other includible entities (attach statement) 7c 270
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) 8 2,974
9 Adjustment to reconcile income statement period to tax year (attach statement) 9 448
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) 10a 175
b Other statutory accounting adjustments to reconcile to line 11 (attach statement) 10b 127
c Other adjustments to reconcile to amount on line 11 (attach statement) 10c 1,218
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10. 84,627
Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).
12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.
a Included on Part I, line 4 82,605 79,177
b Removed on Part I, line 5 7,351 7,305
c Removed on Part I, line 6 3,606 3,468
d Included on Part I, line 7 512 471

**SCHEDULE M-3
(Form 1120)**(Rev. December 2019)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)

(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
- ☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
- ☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
- ☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
- ☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
- ☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- ☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- ☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
- ☐ **Yes.**
- ☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a 1,838,145,516
b Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Tax-basis (5) ☐ Other (specify) _____	
5a Net income from nonincludible foreign entities (attach statement)	5a (1,784,870,523
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b 706,318,898
6a Net income from nonincludible U.S. entities (attach statement)	6a (504,294,713
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b 268,062,645
7a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a -5,702,183
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b 7,909,683
c Net income (loss) of other includible entities (attach statement)	7c 4,974,642
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8 928,376,928
9 Adjustment to reconcile income statement period to tax year (attach statement)	9 9,309,922
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a 28,361,336
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b 53,941,979
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c 63,038,539
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11 1,614,106,213
Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).	
12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.	

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	87,540,950,613	61,993,456,954
b Removed on Part I, line 5 ▶	15,896,948,646	7,287,410,286
c Removed on Part I, line 6 ▶	4,103,727,195	1,246,008,252
d Included on Part I, line 7 ▶	1,069,951,846	204,865,766

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	780	311	473	
2 Gross foreign dividends not previously taxed . . .	986	211	821	1,472
3 Subpart F, QEF, and similar income inclusions . . .		1,226	3,989	5,146
4 Gross-up for foreign taxes deemed paid		338	1,870	2,193
5 Gross foreign distributions previously taxed	696	75	632	
6 Income (loss) from equity method U.S. corporations	1,133	596	647	
7 U.S. dividends not eliminated in tax consolidation .	6,697	1,410	900	6,791
8 Minority interest for includible corporations	301	54	259	
9 Income (loss) from U.S. partnerships	12,205	15,613	5,532	17,884
10 Income (loss) from foreign partnerships	543	767	463	1,086
11 Income (loss) from other pass-through entities . .	551	828	259	1,031
12 Items relating to reportable transactions	67	76	48	130
13 Interest income (see instructions)	35,470	4,514	4,625	35,710
14 Total accrual to cash adjustment	590	1,292	*55	1,047
15 Hedging transactions	725	584	60	590
16 Mark-to-market income (loss)	1,945	1,735	326	570
17 Cost of goods sold (see instructions)	(30,002)	18,809	3,678	(30,017)
18 Sale versus lease (for sellers and/or lessors) . . .	100	118	5	146
19 Section 481(a) adjustments		4,802	92	4,890
20 Unearned/deferred revenue	2,424	5,472	82	4,971
21 Income recognition from long-term contracts . . .	372	325	15	398
22 Original issue discount and other imputed interest .	81	100	49	149
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	24,278	23,309	1,481	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		5,302	974	6,047
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,435	414	3,733
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		19,062	1,412	20,218
e Abandonment losses		456	21	474
f Worthless stock losses (attach statement)		88	39	120
g Other gain/loss on disposition of assets other than inventory		2,816	96	2,863
24 Capital loss limitation and carryforward used . . .		3,093	713	3,791
25 Other income (loss) items with differences (attach statement)	25,309	22,266	9,768	18,482
26 Total income (loss) items. Combine lines 1 through 25	56,029	47,433	22,602	56,857
27 Total expense/deduction items (from Part III, line 39)	57,570	53,728	48,633	57,257
28 Other items with no differences	57,478			57,482
29a Mixed groups, see instructions. All others, combine lines 26 through 28		57,796	51,498	61,846
b PC insurance subgroup reconciliation totals	606	508	544	611
c Life insurance subgroup reconciliation totals	21	18	18	21
30 Reconciliation totals. Combine lines 29a through 29c	61,721	57,802	51,503	61,903

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return)	Employer identification number
Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	34,911,020	-6,385,739	-28,605,380	
2 Gross foreign dividends not previously taxed . . .	108,197,330	14,740,667	-47,986,545	74,970,949
3 Subpart F, QEF, and similar income inclusions . . .		32,710,599	651,202,063	683,913,588
4 Gross-up for foreign taxes deemed paid		3,641,265	92,108,463	95,867,904
5 Gross foreign distributions previously taxed	322,396,729	-9,706,969	-311,042,612	
6 Income (loss) from equity method U.S. corporations	21,201,969	-6,778,907	-12,726,705	
7 U.S. dividends not eliminated in tax consolidation .	157,219,582	4,084,436	-92,708,736	68,600,557
8 Minority interest for includible corporations	-916,678	1,168,078	-253,689	
9 Income (loss) from U.S. partnerships	197,657,842	-13,753,803	13,773,485	197,683,335
10 Income (loss) from foreign partnerships	21,314,989	16,204,448	2,026,970	39,546,407
11 Income (loss) from other pass-through entities . . .	1,748,325	1,960,652	-99,673	3,609,304
12 Items relating to reportable transactions	-6,195,880	-23,934,351	-16,797,344	-46,927,575
13 Interest income (see instructions)	1,195,585,994	-104,239,717	-33,319,864	1,058,024,251
14 Total accrual to cash adjustment	7,413,940	-271,759	*233	7,142,413
15 Hedging transactions	-64,027,063	31,833,999	7,826,133	-24,366,931
16 Mark-to-market income (loss)	169,316,439	-51,870,986	-3,041,553	114,403,823
17 Cost of goods sold (see instructions)	(120,026,409,190)	-42,341,379	-6,914,648	(120,076,600,898)
18 Sale versus lease (for sellers and/or lessors)	16,089,941	6,517,976	42	22,607,959
19 Section 481(a) adjustments		16,630,532	12,762	16,644,478
20 Unearned/deferred revenue	269,582,626	12,618,975	-310,457	281,891,143
21 Income recognition from long-term contracts	174,152,969	585,670	221,096	174,959,501
22 Original issue discount and other imputed interest .	28,611,975	1,260,588	149,970	30,022,533
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	-8,734,717	-48,867,028	57,753,597	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		101,496,818	43,249,300	144,771,881
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-26,078,215	-14,458,985	-40,548,614
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		114,847,670	16,939,106	131,784,065
e Abandonment losses		-11,633,854	-32,939	-11,666,793
f Worthless stock losses (attach statement)		-2,335,362	-5,516,606	-7,851,969
g Other gain/loss on disposition of assets other than inventory		3,506,886	856,214	4,364,690
24 Capital loss limitation and carryforward used		9,601,156	4,089,330	13,689,675
25 Other income (loss) items with differences (attach statement)	18,832,097,889	-4,863,946	5,412,264	18,832,625,686
26 Total income (loss) items. Combine lines 1 through 25	-98,547,865,857	20,405,644	296,135,404	-98,204,812,046
27 Total expense/deduction items (from Part III, line 39)	-7,943,619,578	698,902,300	525,360,817	-6,719,020,055
28 Other items with no differences	108,074,693,495			108,074,741,177
29a Mixed groups, see instructions. All others, combine lines 26 through 28	1,582,131,873	719,401,574	821,761,606	3,149,538,694
b PC insurance subgroup reconciliation totals	43,453,151	-1,495,078	3,939,299	45,906,000
c Life insurance subgroup reconciliation totals	-248,774	1,343,379	-269,316	825,288
30 Reconciliation totals. Combine lines 29a through 29c	1,625,152,565	719,334,885	825,481,748	3,196,227,818

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	33,010	774	32,274	
2 U.S. deferred income tax expense	19,560	4,357	15,305	
3 State and local current income tax expense	34,466	21,045	5,028	39,743
4 State and local deferred income tax expense	10,371	6,456	4,004	
5 Foreign current income tax expense (other than foreign withholding taxes)	2,690	347	2,081	1,202
6 Foreign deferred income tax expense	845	104	742	
7 Foreign withholding taxes	1,954	170	1,335	962
8 Interest expense (see instructions)	39,654	20,194	4,213	36,701
9 Stock option expense	7,376	6,175	5,990	4,520
10 Other equity-based compensation	3,122	2,556	2,441	2,450
11 Meals and entertainment	38,532	468	26,079	37,281
12 Fines and penalties	16,273	321	15,987	1,829
13 Judgments, damages, awards, and similar costs	330	172	46	325
14 Parachute payments	21	d	23	d
15 Compensation with section 162(m) limitation	2,448	213	2,433	2,377
16 Pension and profit-sharing	17,811	3,658	427	17,784
17 Other post-retirement benefits	2,199	1,069	113	2,285
18 Deferred compensation	2,835	3,523	244	2,911
19 Charitable contribution of cash and tangible property	24,978	4,043	2,195	22,977
20 Charitable contribution of intangible property	217	99	27	224
21 Charitable contribution limitation/carryforward		12,483	994	13,426
22 Domestic production activities deduction (see instructions)		d	d	d
23 Current year acquisition or reorganization investment banking fees	295	145	234	276
24 Current year acquisition or reorganization legal and accounting fees	1,293	720	798	785
25 Current year acquisition/reorganization other costs	1,666	974	899	1,255
26 Amortization/impairment of goodwill	4,822	7,031	2,780	6,966
27 Amortization of acquisition, reorganization, and start-up costs	1,486	5,057	234	5,049
28 Other amortization or impairment write-offs	20,357	25,190	1,495	25,672
29 Reserved				
30 Depletion	401	731	295	986
31 Depreciation	41,534	39,165	422	41,244
32 Bad debt expense	23,240	19,905	239	21,470
33 Corporate owned life insurance premiums	3,684	301	3,394	785
34 Purchase versus lease (for purchasers and/or lessees)	314	561	30	612
35 Research and development costs	8,507	9,949	1,124	8,947
36 Section 118 exclusion (attach statement)	22	d	d	29
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)	96	6	82	66
38 Other expense/deduction items with differences (attach statement)	40,991	38,605	24,028	38,970
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	57,564	53,719	48,619	57,259

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	370,660,537	-2,382,658	-367,962,352	
2 U.S. deferred income tax expense	-48,153,773	-189,998	48,359,663	
3 State and local current income tax expense	77,818,289	6,164,564	2,566,334	86,552,092
4 State and local deferred income tax expense	-7,197,935	1,263,546	5,921,962	
5 Foreign current income tax expense (other than foreign withholding taxes)	22,766,921	1,866,199	-22,806,740	1,826,381
6 Foreign deferred income tax expense	-394,996	1,242,118	-845,895	
7 Foreign withholding taxes	10,827,118	-989,430	-9,055,953	781,735
8 Interest expense (see instructions)	997,241,097	-218,268,486	-20,495,422	758,360,299
9 Stock option expense	84,374,044	-18,865,592	19,485,256	84,994,452
10 Other equity-based compensation	156,703,540	-18,006,662	9,312,387	148,003,854
11 Meals and entertainment	27,591,114	-8,968	-7,748,275	19,831,844
12 Fines and penalties	6,937,341	-268,051	-7,518,089	-849,073
13 Judgments, damages, awards, and similar costs	6,590,045	-329,649	235,826	6,496,222
14 Parachute payments	56,596	d	-65,704	d
15 Compensation with section 162(m) limitation	54,224,235	519,579	-32,635,020	22,108,049
16 Pension and profit-sharing	85,315,843	17,052,294	591,200	102,959,522
17 Other post-retirement benefits	4,603,165	16,921,066	800,441	22,324,672
18 Deferred compensation	40,012,906	9,748,336	-650,509	49,109,566
19 Charitable contribution of cash and tangible property	29,126,963	215,159	4,482,613	33,825,562
20 Charitable contribution of intangible property	281,939	49,512	5,891	337,342
21 Charitable contribution limitation/carryforward		-2,064,377	-106,530	-2,170,441
22 Domestic production activities deduction (see instructions)		d	d	d
23 Current year acquisition or reorganization investment banking fees	2,568,981	-301,355	-863,128	1,404,498
24 Current year acquisition or reorganization legal and accounting fees	5,926,587	-891,560	-2,131,918	2,901,009
25 Current year acquisition/reorganization other costs	12,867,553	-3,557,362	-2,485,274	6,824,916
26 Amortization/impairment of goodwill	169,210,107	9,397,761	-124,259,856	54,339,584
27 Amortization of acquisition, reorganization, and start-up costs	5,643,754	-612,282	-400,854	4,630,136
28 Other amortization or impairment write-offs	343,492,830	-108,000,255	-25,604,639	209,871,281
29 Reserved				
30 Depletion	20,557,530	-8,714,639	4,214,336	16,101,706
31 Depreciation	548,507,461	223,085,243	-1,007,057	770,576,796
32 Bad debt expense	122,091,863	-30,816,507	33,840,024	125,099,086
33 Corporate owned life insurance premiums	853,761	4,973	-305,876	551,368
34 Purchase versus lease (for purchasers and/or lessees)	2,190,297	2,391,690	5,959	4,587,945
35 Research and development costs	512,195,776	-541,919,324	8,741,942	-20,979,163
36 Section 118 exclusion (attach statement)	251,968	d	d	-48,175
37 Section 162(r)—FDIC premiums paid by certain large financial institutions (see instructions)	3,260,537	72,455	-3,953,591	-620,598
38 Other expense/deduction items with differences (attach statement)	4,274,712,576	-32,378,790	-33,072,492	4,209,198,970
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	7,943,373,669	-698,773,718	-525,341,636	6,718,880,372

SCHEDULE N
(Form 1120)Department of the Treasury
Internal Revenue Service**Foreign Operations of U.S. Corporations**Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120-S.
Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

2022

Name

Employer identification number (EIN)

Corporation 2022 Line Item Counts (Estimated from SOI Sample)**Foreign Operations Information**

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 or did the corporation own (directly or indirectly) any foreign branch (see instructions)?	9,965	26,843
If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), for each FDE and for each FB (see instructions).		
b Enter the number of Forms 8858 attached to the corporation's tax return	9,727	
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's tax return	3,394	
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)?		
If "Yes," see instructions for required statement.		
4a Reserved for future use	19,719	10,546
b Enter the number of Forms 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to the corporation's tax return	25,743	
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		
If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a At any time during the 2022 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country?	26,575	10,243
b See the instructions for exceptions and filing requirements for FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (FBAR). ONE CODE TWO CODES THREE CODES If "Yes," enter the name of the foreign country	26,575	9,317 6,236
7a Is the corporation claiming the extraterritorial income exclusion?		
If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		
b Enter the number of Forms 8873 attached to the tax return		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return \$	2,723	33,553
8 Was the corporation a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 26294K

Schedule N (Form 1120) 2022

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**SCHEDULE O
(Form 1120)**(Rev. December 2018)
Department of the Treasury
Internal Revenue Service**Consent Plan and Apportionment Schedule
for a Controlled Group**▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.**
▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

OMB No. 1545-0123

Name **Corporation 2022 Line Item Counts (Estimated from SOI Sample)** Employer identification number**Part I Apportionment Plan Information**

- 1** Type of controlled group: **19,016**
- a** ☐ Parent–subsidiary group **29,385**
- b** ☐ Brother–sister group **2,473**
- c** ☐ Combined group **8**
- d** ☐ Life insurance companies only
- 2** This corporation has been a member of this group:
- a** ☐ For the entire year.
- b** ☐ From _____, 20_____, until _____, 20_____.
- 3** This corporation consents and represents to:
- a** ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.
- b** ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending _____, 20_____, and for all succeeding tax years.
- c** ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- d** ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on _____, 20_____, and for all succeeding tax years.
- 4** If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a** ☐ Elected by the component members of the group.
- b** ☐ Required for the component members of the group.
- 5** If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a** ☐ No apportionment plan is in effect and none is being adopted.
- b** ☐ An apportionment plan is already in effect. It was adopted for the tax year ending _____, 20_____, and for all succeeding tax years.
- 6** If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions.
- a** ☐ Yes.
- (i)** ☐ The statute of limitations for this year will expire on _____, 20_____.
- (ii)** ☐ On _____, 20_____, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until _____, 20_____.
- b** ☐ No. The members may not adopt or amend an apportionment plan.
- 7** ☐ If the corporation has a short tax year that does not include December 31, check the box. See instructions.

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OMB No. 1545-0123

File with Form 1120, 1120-F, 1120-L, or 1120-PC.
Go to ***www.irs.gov/Form1120*** for instructions and the latest information.

EIN of entity

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

This Part I, Schedule UTP (Form 1120), is page of Part I pages.

Part I **Uncertain Tax Positions for the Current Tax Year** See instructions for how to complete columns (a) through (k).

Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP. See instructions . . . ☐

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CALENDAR YEAR

FISCAL YEAR

Form 1120-F
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

For calendar year 2022, or tax year beginning 18,003, 2022, and ending 5,684, 20

Go to www.irs.gov/Form1120F for instructions and the latest information.

2022

Type or Print	Name Corporation 2022 Line Item Counts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions) TOTAL RETURNS FILED 23,687	Check box(es) if: ☐ Initial return 2,009 ☐ Name or 268 ☐ Final return 1,487 ☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective ret 765
	City or town, state or province, country, and ZIP or foreign postal code TOTAL FORMS E-FILED 20,718	

- A** Country of incorporation **23,687**
- B** Foreign country under whose laws the income reported on this return is also subject to tax
- C** Date incorporated **23,687**
- D** (1) Location of corporation's primary books and records (city, province or state, and country)
- (2) Principal location of worldwide business
- (3) If the corporation maintains an office or place of business in the United States, check here **6,660** ☐
- E** If the corporation had an agent in the United States at any time during the tax year, enter:
(1) Type of agent
(2) Name
(3) Address
- F** See the instructions and enter the corporation's principal:
(1) Business activity code number **23,687**
(2) Business activity **23,687**
(3) Product or service **23,687**
- G** Check method of accounting: (1) ☐ Cash (2) ☐ Accrual
(3) ☐ Other (specify) **251 6,945 16,286**

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 3	1	d	
2	Tax from Section II, Schedule J, line 9, page 5	2	8,631	
3	Tax from Section III (add lines 6 and 10 on page 6)	3	d	
4	Total tax. Add lines 1 through 3	4		9,085
5a	2021 overpayment credited to 2022	5a		
b	2022 estimated tax payments	5b		
c	Less 2022 refund applied for on Form 4466	5c	()	
d	Combine lines 5a through 5c	5d		
e	Tax deposited with Form 7004	5e		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f		
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g		
h	Reserved for future use	5h		
i	U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	6,734	
j	Total payments. Add lines 5d through 5i	5j		
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	6		
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7		
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a		
b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 8)	8b		5,416
9	Enter portion of line 8a you want Credited to 2023 estimated tax Refunded	9		

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)?

☐ Yes ☐ NoPaid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 114701

Form 1120-F (2022)

Form **1120-F**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0123

For calendar year 2022, or tax year beginning _____, 2022, and ending _____, 20_____

Go to www.irs.gov/Form1120F for instructions and the latest information.**2022**

Type or Print	Name Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
	Number, street, and room or suite no. (see instructions)	Check box(es) if: ☐ Initial return ☐ Name or address change ☐ Final return ☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective return
	City or town, state or province, country, and ZIP or foreign postal code	

- A** Country of incorporation _____
- B** Foreign country under whose laws the income reported on this return is also subject to tax _____
- C** Date incorporated _____
- D** (1) Location of corporation's primary books and records (city, province or state, and country) _____
- (2) Principal location of worldwide business _____
- (3) If the corporation maintains an office or place of business in the United States, check here. ☐
- E** If the corporation had an agent in the United States at any time during the tax year, enter:
 (1) Type of agent _____
 (2) Name _____
 (3) Address _____
- F** See the instructions and enter the corporation's principal:
 (1) Business activity code number _____
 (2) Business activity _____
 (3) Product or service _____
- G** Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 3	1	d	
2	Tax from Section II, Schedule J, line 9, page 5	2	4,658,102	
3	Tax from Section III (add lines 6 and 10 on page 6)	3	d	
4	Total tax. Add lines 1 through 3	4		5,417,935
5a	2021 overpayment credited to 2022	5a		
b	2022 estimated tax payments	5b		
c	Less 2022 refund applied for on Form 4466	5c	()	
d	Combine lines 5a through 5c	5d		
e	Tax deposited with Form 7004	5e		
f	Credit for tax paid on undistributed capital gains (attach Form 2439)	5f		
g	Credit for federal tax paid on fuels (attach Form 4136). See instructions	5g		
h	Reserved for future use	5h		
i	U.S. income tax paid or withheld at source (add line 12, page 3, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i	2,752,060	
j	Total payments. Add lines 5d through 5i	5j		
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	6		
7	Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7		
8a	Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8a		
b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapters 3 and 4 (from Schedule W, line 7, page 8)	8b		707,594
9	Enter portion of line 8a you want Credited to 2023 estimated tax Refunded	9		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)?

☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 114701

Form **1120-F** (2022)

Additional Information (continued from page 1)

	Yes	No		Yes	No
H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.			V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267 (c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T .) Enter percentage owned _____		
I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.			W (1) Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		
J Did the corporation file a U.S. income tax return for the preceding tax year? 20,944			X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? 22,819 (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?			Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: _____ 7,028			Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		
M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached 6,132			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? YES 27 If "Yes," complete and attach Schedule UTP.		
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			BB During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? YES 307		
O Is the corporation a personal service corporation? (See instructions for definition.)			CC Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions) (2) If "Yes," enter the QI-EIN _____		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) \$ 330			DD Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? YES 445 If "Yes," complete and attach Form 8991.		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			EE During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? YES 57 If "Yes," enter the total amount of the disallowed deductions \$ *21		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) 1,779 ☐					
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) \$ 12,104					
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN 850 (2) Name 1,743					
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?					

Additional Information (continued from page 1)

	Yes	No		Yes	No
H Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach a statement with an explanation.			V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267 (c) for rules of attribution.) If "Yes," attach a statement showing the name and identifying number. (Do not include any information already entered in item T .) Enter percentage owned _____		
I Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach a statement with an explanation.			W (1) Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). (2) Is the corporation claiming treaty benefits pursuant to, or otherwise filing its return pursuant to, a Competent Authority determination or an Advance Pricing Agreement? If "Yes," attach a copy of the Competent Authority determination letter or Advance Pricing Agreement to your return.		
J Did the corporation file a U.S. income tax return for the preceding tax year?			X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?			Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own, directly or indirectly, at least a 10% interest, in any foreign partnership? If "Yes," see instructions for required attachment.		
L Did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country: _____			Z (1) Has the corporation engaged in any transactions the results of which are subject to the arm's-length standard under section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		
M Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached _____			AA Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)			BB During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		
O Is the corporation a personal service corporation? (See instructions for definition.)			CC Is the corporation (including the home office or any branch) a qualified derivatives dealer (QDD)? (1) If "Yes," attach Schedule Q (Form 1120-F) (see instructions) (2) If "Yes," enter the QI-EIN _____		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) \$ _____			DD Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years (see sections 59A(e)(2) and (3))? If "Yes," complete and attach Form 8991.		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a statement showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.			EE During the tax year, did the corporation pay or accrue any interest or royalty for which a deduction is not allowed under section 267A (see instructions)? If "Yes," enter the total amount of the disallowed deductions \$ _____		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐					
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 4.) \$ _____					
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN _____ (2) Name _____					
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?					

Additional Information (continued from page 2)

FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)?	Yes	No	HH During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?	Yes	No
	YES	421	II Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	YES	264
GG Does the corporation satisfy one or more of the following (see instructions)?	YES	2,250	If "Yes," enter amount from Form 8996, line 15		d
(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.					
(2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.					
(3) The corporation is a tax shelter and the corporation has business interest expense.					
If "Yes," to any, complete and attach Form 8990.					

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (see instructions)		4		
10	Other items of income				

11	Total. Enter here and on line 1, page 1				
12	Total. Enter here and include on line 5i, page 1				

- 13** Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No
- If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

Additional Information (continued from page 2)

	Yes	No		Yes	No
FF Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)?			HH During the tax year, did the corporation dispose of an interest in a partnership that directly or indirectly engaged in a trade or business within the United States?		
GG Does the corporation satisfy one or more of the following (see instructions)?			II Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
(1) The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.			If "Yes," enter amount from Form 8996, line 15 \$ _____		
(2) The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.					
(3) The corporation is a tax shelter and the corporation has business interest expense.					
If "Yes," to any, complete and attach Form 8990.					

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Report all gross transportation income subject to 4% tax on line 9. Report other column (a) income items only if not properly withheld and reported on Form 1042-S. The rate of tax on these **gross** income items is 30% or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W on page 2.** If multiple treaty rates apply to a type of income (for example, subsidiary and portfolio dividends or dividends received by disregarded entities), attach a statement showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2a	Dividends (excluding payments received by QDDs in their equity derivatives dealer capacity)				
2b	Dividend equivalents (excluding payments received by QDDs in their equity derivatives dealer capacity)				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting statement)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting statement)				
9	Gross transportation income (see instructions)		4		
10	Other items of income				

11	Total. Enter here and on line 1, page 1				
12	Total. Enter here and include on line 5i, page 1				

- 13** Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No
- If "Yes," attach a statement that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal	1c	
	2	Cost of goods sold (attach Form 1125-A)								
	3	Gross profit (subtract line 2 from line 1c)								
	4	Dividends (Schedule C, line 13)								
	5	Interest								
	6	Gross rents								
	7	Gross royalties								
	8	Capital gain net income (attach Schedule D (Form 1120))								
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)								
	10	Other income (see instructions—attach statement)								
	11	Total income. Add lines 3 through 10 18,953 [1]								
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)								
	13	Salaries and wages (less employment credits)								
	14	Repairs and maintenance								
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)								
	16	Rents								
	17	Taxes and licenses								
	18	Interest expense from Schedule I, line 25 (see instructions)								
	19	Charitable contributions								
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)								
	21	Depletion								
	22	Advertising								
	23	Pension, profit-sharing, etc., plans								
	24	Employee benefit programs								
	25	Reserved for future use								
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions) 1,220								
	27	Other deductions (attach statement)								
	28	Total deductions. Add lines 12 through 27 20,513 [1]								
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) 20,550 [1]								
	30	Less:	a	Net operating loss deduction (see instructions)	30a					
		b	Special deductions (Schedule C, line 14)	30b						
		c	Add lines 30a and 30b				30c			
31	Taxable income or (loss). Subtract line 30c from line 29 8,713 [1]									

Form **1120-F** (2022)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal	1c			
	2	Cost of goods sold (attach Form 1125-A)									2	
	3	Gross profit (subtract line 2 from line 1c)									3	
	4	Dividends (Schedule C, line 13)									4	
	5	Interest									5	
	6	Gross rents									6	
	7	Gross royalties									7	
	8	Capital gain net income (attach Schedule D (Form 1120))									8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)									9	
	10	Other income (see instructions—attach statement)									10	
	11	Total income. Add lines 3 through 10									11	144,063,003 [1]
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E)									12	
	13	Salaries and wages (less employment credits)									13	
	14	Repairs and maintenance									14	
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)									15	
	16	Rents									16	
	17	Taxes and licenses									17	
	18	Interest expense from Schedule I, line 25 (see instructions)									18	
	19	Charitable contributions									19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)									20	
	21	Depletion									21	
	22	Advertising									22	
	23	Pension, profit-sharing, etc., plans									23	
	24	Employee benefit programs									24	
	25	Reserved for future use									25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)									26	4,432,164
	27	Other deductions (attach statement)									27	
	28	Total deductions. Add lines 12 through 27									28	122,939,090 [1]
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)									29	21,123,913 [1]
	30	Less:	a	Net operating loss deduction (see instructions)	30a							
		b	Special deductions (Schedule C, line 14)	30b								
		c	Add lines 30a and 30b				30c	6,361,256				
31	Taxable income or (loss). Subtract line 30c from line 29									31	22,245,913 [1]	

Form **1120-F** (2022)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States

(continued)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations		50	
7 Dividends from 20%-or-more-owned foreign corporations		65	
8 Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11 Other dividends			
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 4			
14 Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 4			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	1,654 . ☐		
2 Income tax		2	8,657
3 Base erosion minimum tax amount (attach Form 8991)		3	13
4 Add lines 2 and 3		4	8,663
5a Foreign tax credit (attach Form 1118)	5a	72	
b General business credit (attach Form 3800)	5b	422	
c Credit for prior year minimum tax (attach Form 8827)	5c	-	
d Bond credits from Form 8912	5d	-	
6 Total credits. Add lines 5a through 5d		6	494
7 Subtract line 6 from line 4		7	8,630
8 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement)		8	22
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	8,631

Form **1120-F** (2022)

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States

(continued)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations		50	
7 Dividends from 20%-or-more-owned foreign corporations		65	
8 Subtotal. Add lines 1 through 7. See instructions for limitation		see instructions	
9 Dividends from foreign corporations not included on line 3, 6, or 7			
10 IC-DISC and former DISC dividends not included on line 1, 2, or 3 (section 246(d))			
11 Other dividends			
12 Deduction for dividends paid on certain preferred stock of public utilities			
13 Total dividends. Add column (a), lines 8 through 11. Enter here and on line 4, page 4			
14 Total special deductions. Add column (c), lines 8 and 12. Enter here and on line 30b, page 4			

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ☐		
2 Income tax	2	4,652,539
3 Base erosion minimum tax amount (attach Form 8991)	3	54,524
4 Add lines 2 and 3	4	4,707,064
5a Foreign tax credit (attach Form 1118)	5a	10,514
b General business credit (attach Form 3800)	5b	38,591
c Credit for prior year minimum tax (attach Form 8827)	5c	-
d Bond credits from Form 8912	5d	-
6 Total credits. Add lines 5a through 5d	6	49,232
7 Subtract line 6 from line 4	7	4,657,831
8 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach statement)	8	296
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	9	4,658,102

Form **1120-F** (2022)

SECTION III—Branch Profits Tax and Tax on Excess Interest**Part I—Branch Profits Tax** (see instructions)

1 Enter the amount from Section II, line 29	1	20,550
2 Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	6,888
3 Effectively connected earnings and profits. Combine line 1 and line 2	3	16,270
4a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	15,739
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	15,162
c Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	7,987
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	8,215
e Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	3,204
5 Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	3,682
6 Branch profits tax. Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	2,686

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a Enter the interest from Section II, line 18	7a	
b Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24g (i.e., if line 24g is negative, enter as a positive number; if line 24g is positive, enter as a negative number)	7b	
c Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8 Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ☐	8	
9a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c Subtract line 9b from line 9a	9c	
10 Tax on excess interest. Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

SECTION III—Branch Profits Tax and Tax on Excess Interest**Part I—Branch Profits Tax** (see instructions)

1 Enter the amount from Section II, line 29	1	21,123,913
2 Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required statement showing the nature and amount of adjustments.) (See instructions.)	2	-4,215,781
3 Effectively connected earnings and profits. Combine line 1 and line 2	3	11,572,589
4a Enter U.S. net equity at the end of the current tax year. (Attach required statement.)	4a	289,917,207
b Enter U.S. net equity at the end of the prior tax year. (Attach required statement.)	4b	233,060,443
c Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	81,132,710
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	24,261,028
e Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	-3,545,593
5 Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	9,066,181
6 Branch profits tax. Multiply line 5 by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	6	701,783

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I (Form 1120-F))

7a Enter the interest from Section II, line 18	7a	
b Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24g (i.e., if line 24g is negative, enter as a positive number; if line 24g is positive, enter as a negative number)	7b	
c Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8 Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ☐	8	
9a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0-	9b	
c Subtract line 9b from line 9a	9c	
10 Tax on excess interest. Multiply line 9c by 30% (0.30) (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6a	Interbranch current assets*				
b	Other current non-U.S. assets*				
c	Other current U.S. assets*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9a	Other loans and investments—non-U.S. assets*				
b	Other loans and investments—U.S. assets*				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Assets held in trust				
15	Other non-current interbranch assets*				
16a	Other non-current non-U.S. assets*				
b	Other non-current U.S. assets*				
17	Total assets				
Liabilities					
18	Accounts payable				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
20	Other current liabilities*				
21	Loans from shareholders				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities*				
b	Third-party liabilities*				
23	Liabilities held in trust				
24a	Other interbranch liabilities*				
b	Other third-party liabilities*				
Equity					
25	Capital stock: a Preferred stock				
	b Common stock				
26	Additional paid-in capital				
27	Retained earnings—Appropriated*				
28	Retained earnings—Unappropriated				
29	Adjustments to shareholders' equity*				
30	Less cost of treasury stock	()		()	
31	Total liabilities and shareholders' equity				

* Attach statement—see instructions.

Form **1120-F** (2022)

Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis**Schedule L Balance Sheets per Books**

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock		()		()
31 Total liabilities and shareholders' equity				

* Attach statement—see instructions.

Form **1120-F** (2022)

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i	1	
2 Enter the tax amount from page 1, line 1	2	
3 Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3	
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3	4	
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1	5	
6 Enter the amount from page 1, line 8a	6	
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	

Form **1120-F** (2022)

Schedule W Overpayment Resulting From Tax Deducted and Withheld Under Chapters 3 and 4

1 Total Chapter 3 and 4 payments. Enter the amount from page 1, line 5i	1	
2 Enter the tax amount from page 1, line 1	2	
3 Enter the portion of the tax amount shown on page 1, line 2, pertaining to income associated with amounts deducted and withheld under sections 1445 and 1446 (see instructions for general guidelines)	3	
4 Total Chapter 3 and 4 tax. Combine lines 2 and 3	4	
5 Tentative overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Subtract line 4 from line 1	5	
6 Enter the amount from page 1, line 8a	6	
7 Overpayment resulting from tax deducted and withheld under Chapters 3 and 4. Enter the smaller of line 5 or line 6. Enter the result here and on page 1, line 8b	7	

Form **1120-F** (2022)

SCHEDULES M-1 and M-2
(Form 1120-F)Department of the Treasury
Internal Revenue Service

Name of corporation

Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per BooksGo to www.irs.gov/Form1120F for the latest information.
Attach to Form 1120-F.

OMB No. 1545-0123

2022

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Schedule M-1

Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	11,747	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	2,288	a	Tax-exempt interest \$	102
3	Excess of capital losses over capital gains	203	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				1,504
		1,026	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation . . . \$	831
a	Depreciation \$	589	b	Charitable contributions \$	
b	Charitable contributions \$		c	Other (itemize):	
c	Travel and entertainment \$	500			3,231
d	Other (itemize):		9	Add lines 7 and 8	4,015
		4,095	10	Income—line 6 less line 9	12,177
6	Add lines 1 through 5	11,971			

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions:	a	Cash	2,192
2	Net income (loss) per books				b	Stock	d
3	Other increases (itemize):				c	Property	d
			6	Other decreases (itemize):			
4	Add lines 1, 2, and 3		7	Add lines 5 and 6			
			8	Balance at end of year (line 4 less line 7)			

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that (a) are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year, or (b) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (1) complete Schedule M-3 (Form 1120-F) entirely, or (2) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of

completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (2), then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note: If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books.

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set(s) of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following.

- Entertainment expenses not deductible under section 274(a).
- Meal expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.

• Employee achievement awards of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

• The part of luxury water travel expenses not deductible under section 274(m).

• Expenses for travel as a form of education.

• Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings.

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note: For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

SCHEDULES M-1 and M-2
(Form 1120-F)Department of the Treasury
Internal Revenue Service

Name of corporation

Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per BooksGo to www.irs.gov/Form1120F for the latest information.
Attach to Form 1120-F.

OMB No. 1545-0123

2022

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Schedule M-1

Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	1,732,201	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	312,513	a	Tax-exempt interest \$	190
3	Excess of capital losses over capital gains	29,066	b	Other (itemize):	
4	Income subject to tax not recorded on books this year (itemize):				293,431
		533,044	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation . . . \$	37,414
a	Depreciation \$	22,937	b	Charitable contributions \$	
b	Charitable contributions \$		c	Other (itemize):	
c	Travel and entertainment \$	1,410			437,251
d	Other (itemize):		9	Add lines 7 and 8	730,683
		394,189	10	Income—line 6 less line 9	2,270,257
6	Add lines 1 through 5	3,000,870			

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books

1	Balance at beginning of year		5	Distributions:	a	Cash	6,958,700
2	Net income (loss) per books				b	Stock	d
3	Other increases (itemize):				c	Property	d
			6	Other decreases (itemize):			
			7	Add lines 5 and 6			
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)			

Who Must File

Generally, any foreign corporation that is required to complete Form 1120-F, Section II must complete Schedules M-1 and M-2 (Form 1120-F). However, the following rules apply.

Do not complete Schedules M-1, M-2, and M-3 if total assets at the end of the tax year (Schedule L, line 17, column (d)) are less than \$25,000.

Complete Schedule M-3 in lieu of Schedule M-1 if total assets at the end of the tax year that are reportable on Schedule L are \$10 million or more.

A corporation filing Form 1120-F that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Foreign corporations that (a) are required to file a Schedule M-3 (Form 1120-F) and have less than \$50 million in total assets at the end of the tax year, or (b) are not required to file a Schedule M-3 (Form 1120-F) and voluntarily file a Schedule M-3 (Form 1120-F) must either (1) complete Schedule M-3 (Form 1120-F) entirely, or (2) complete Schedule M-3 (Form 1120-F) through Part I and complete Schedule M-1 instead of

completing Parts II and III of Schedule M-3 (Form 1120-F). If the foreign corporation chooses (2), then Schedule M-1, line 1 must equal Schedule M-3 (Form 1120-F), Part I, line 11. See the Instructions for Schedule M-3 (Form 1120-F) for more information.

Note: If Schedule M-3 is completed in lieu of Schedule M-1, the corporation is still required to complete Schedule M-2.

Specific Instructions

Schedule M-1

Line 1. Net income (loss) per books.

The foreign corporation must report on line 1 of Schedule M-1 the net income (loss) per the set(s) of books taken into account on Schedule L.

Line 5c. Travel and entertainment expenses. Include any of the following.

- Entertainment expenses not deductible under section 274(a).
- Meal expenses not deductible under section 274(n).
- Expenses for the use of an entertainment facility.
- The part of business gifts over \$25.
- Expenses of an individual over \$2,000 that are allocable to conventions on cruise ships.

• Employee achievement awards of non-tangible property or of tangible property if the value is over \$400 (\$1,600 if part of a qualified plan).

• The part of luxury water travel expenses not deductible under section 274(m).

• Expenses for travel as a form of education.

• Other nondeductible travel and entertainment expenses.

Line 7a. Tax-exempt interest. Report any tax-exempt interest received or accrued, including any exempt-interest dividends received as a shareholder in a mutual fund or other regulated investment company. Also report this same amount in item P at the top of page 2 of Form 1120-F.

Schedule M-2

Line 1. Beginning balance of unappropriated retained earnings.

Enter the beginning balance of unappropriated retained earnings per the set(s) of books taken into account on Schedule L.

Note: For additional information for Schedule M-2 reporting, see the Instructions for Schedule M-3 (Form 1120-F).

SCHEDULE M-3
(Form 1120-F)**Net Income (Loss) Reconciliation for Foreign**
Corporations With Reportable Assets of \$10 Million or More

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Attach to Form 1120-F.

Go to www.irs.gov/Form1120F for instructions and the latest information.**2022**

Name of corporation

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

- A** Has the corporation reported taxable income on Form 1120-F, page 4, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? ☐ Yes ☐ No
333 4,067
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ Yes ☐ No
1,529 2,851
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ Yes ☐ No
2,024 2,318
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☐ Yes ☐ No
1,345 3,002

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)? 129
☐ **Yes.** Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
 If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
☐ **No.** Complete the remainder of Part I as follows: 4,262
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
 If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 2a** Enter the income statement period: Beginning **4,335** Ending **4,335**
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated. d
☐ **No.** d
- c** Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated. *16
☐ **No.** 4,374
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol **164** 170
☐ **No.** 4,225
- | | | |
|---|-----------|----------------|
| 4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 | 4 | 4,227 |
| 5a Net income from includible disregarded foreign entities not included on line 4 (attach statement) | 5a | 18 |
| b Net loss from includible disregarded foreign entities not included on line 4 (attach statement) | 5b | (*10) |
| c Net income from includible disregarded U.S. entities not included on line 4 (attach statement) | 5c | 41 |
| d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement) | 5d | (50) |
| 6 Net income (loss) from foreign locations not included on line 4 (attach statement) | 6 | *16 |
| 7a Net income of non-includible entities (attach statement) | 7a | (16) |
| b Net loss of non-includible entities (attach statement) | 7b | 14 |
| 8 Adjustments to intercompany transactions (attach statement) | 8 | *8 |
| 9 Adjustments to reconcile income statement period to tax year (attach statement) | 9 | 28 |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | 97 |
| 11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10 | 11 | 4,259 |
- Note:** Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

**SCHEDULE M-3
(Form 1120-F)**Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for Foreign
Corporations With Reportable Assets of \$10 Million or More**

OMB No. 1545-0123

Attach to Form 1120-F.

Go to www.irs.gov/Form1120F for instructions and the latest information.**2022**

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

- A** Has the corporation reported taxable income on Form 1120-F, page 4, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? ☐ **Yes** ☐ **No**
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ **Yes** ☐ **No**
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ **Yes** ☐ **No**
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☐ **Yes** ☐ **No**

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?
☐ **Yes.** Complete the remainder of Part I as follows:
 If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
 If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
☐ **No.** Complete the remainder of Part I as follows:
 If B is "Yes," use the income statement described in B to complete lines 2 through 11.
 If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
 If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
 If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☐ **No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☐ **Yes.** List exchange(s) and symbol _____
☐ **No.**

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	81,172,271
5a Net income from includible disregarded foreign entities not included on line 4 (attach statement)	5a	42,394,141
b Net loss from includible disregarded foreign entities not included on line 4 (attach statement)	5b	(*254,487)
c Net income from includible disregarded U.S. entities not included on line 4 (attach statement)	5c	3,448,706
d Net loss from includible disregarded U.S. entities not included on line 4 (attach statement)	5d	(380,099)
6 Net income (loss) from foreign locations not included on line 4 (attach statement)	6	*-50,089
7a Net income of non-includible entities (attach statement)	7a	(39,963,864)
b Net loss of non-includible entities (attach statement)	7b	6,355,516
8 Adjustments to intercompany transactions (attach statement)	8	*-440,932
9 Adjustments to reconcile income statement period to tax year (attach statement)	9	2,500,708
10 Other adjustments to reconcile to amount on line 11 (attach statement)	10	-8,025,934
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	87,092,634

Note: Part I, line 11, must equal Part II, line 28, column (a) or Schedule M-1, line 1 (see instructions).

Name of corporation

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)**

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	385	29	25	130	331
2	Cost of goods sold (attach statement)	260	112	32	54	222
3a	Dividends from foreign entities	113	26	27	107	*13
b	Dividends from U.S. entities	234	129	53	69	67
c	Substitute dividend payments received	d	-	-	d	-
4a	Interest income excluding interest equivalents	1,038	216	208	483	438
b	Substitute interest payments received	d	-	-	d	-
c	Interest equivalents not included on line 4b	22	d	d	13	*10
5	Gross rental income	149	d	d	31	131
6	Gross royalty income	24	d	-	d	32
7	Fee and commission income	131	45	37	23	124
8	Income (loss) from equity method corporations	29	*12	*17		
9	Net income (loss) from U.S. partnerships	1,495	1,060	677	1,166	1,951
10	Net income (loss) from certain foreign partnerships (see instructions)	449	211	182	409	403
11	Net income (loss) from other pass- through entities (attach statement)	105	108	37	78	131
12	Items relating to reportable transactions (attach statement)	d	d	-	d	d
13	Hedging transactions	43	11	6	24	21
14a	Mark-to-market income (loss) under section 475(a)	27	18	d	d	24
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	-	d	-	d
c	Mark-to-market income (loss) under section 475(e)	d	d	d	-	d
d	Mark-to-market income (loss) under section 475(f)	d	d	d	-	d
15	Gain (loss) from certain section 988 transactions	67	*18	21	22	42
16a	Interest income from global securities dealing	-	-	-	-	-
b	Dividends from global securities dealing	-	-	-	-	-
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	*15	d	*11	d	7
17	Sales versus lease (for sellers and/or lessors)	-	-	-	-	-
18	Section 481(a) adjustments		d	d	-	23
19	Unearned/deferred revenue	*9	17	*12	*12	18
20	Original issue discount, imputed interest, and phantom income	*14	d	d	-	-
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	388	288	83		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		132	120	47	233

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)**

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
1	Gross receipts	378,681,869	185,250	-77,010,454	-215,254,647	86,601,053
2	Cost of goods sold (attach statement)	-104,835,075	-207,475	1,525,895	32,428,649	-68,484,290
3a	Dividends from foreign entities	10,081,600	19,695	-803,486	-9,297,747	*42
b	Dividends from U.S. entities	4,295,933	-716,779	-3,322,357	-121,521	132,079
c	Substitute dividend payments received	d	-	-	d	-
4a	Interest income excluding interest equivalents	114,359,413	84,025	-25,356,860	-20,055,527	69,028,581
b	Substitute interest payments received	d	-	-	d	-
c	Interest equivalents not included on line 4b	1,104,373	d	d	-90,173	*993,087
5	Gross rental income	2,631,597	d	d	-363,860	2,217,387
6	Gross royalty income	175,397	d	-	-76,128	63,515
7	Fee and commission income	13,530,945	137,126	-634,759	-1,782,436	11,250,875
8	Income (loss) from equity method corporations	567,465	*-152,951	*-414,513		
9	Net income (loss) from U.S. partnerships	340,349	9,799,750	1,415,156	-4,704,532	6,825,884
10	Net income (loss) from certain foreign partnerships (see instructions)	12,793,274	2,634,457	124,777	-15,126,396	426,112
11	Net income (loss) from other pass- through entities (attach statement)	1,988,824	166,155	-1,643,782	-855,262	-345,071
12	Items relating to reportable transactions (attach statement)	d	d	-	d	d
13	Hedging transactions	1,403,459	-350,865	-40,064	-86,222	926,308
14a	Mark-to-market income (loss) under section 475(a)	-2,170,564	-819,595	d	d	-2,944,168
b	Mark-to-market income (loss) subject to section 475(d)(3)(B)	d	-	d	-	d
c	Mark-to-market income (loss) under section 475(e)	d	d	d	-	d
d	Mark-to-market income (loss) under section 475(f)	d	d	d	-	d
15	Gain (loss) from certain section 988 transactions	1,744,948	*27,392	-896,196	-29,618	846,526
16a	Interest income from global securities dealing	-	-	-	-	-
b	Dividends from global securities dealing	-	-	-	-	-
c	Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b	*387,204	d	*44,421	d	2,687,927
17	Sales versus lease (for sellers and/or lessors)	-	-	-	-	-
18	Section 481(a) adjustments		d	d	-	47,748
19	Unearned/deferred revenue	*109,144	236,438	*39,607	*-306,254	78,935
20	Original issue discount, imputed interest, and phantom income	*127,474	d	d	-	-
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	9,831,006	-4,913,226	-4,020,928		
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		2,098,008	625,716	-1,427,971	1,233,623

Name of corporation

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		40	36	*10	66
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		133	67	20	211
e Abandonment losses		d	-	d	d
f Worthless stock losses (attach statement)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		d	d	33	56
22 Capital loss limitation and carryforward used		160	99	45	281
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	-	-	-
24 Other income (loss) items with differences (attach statement)	1,324	651	369	564	329
25 Total income (loss) items. Combine lines 1 through 24	3,281	1,836	1,469	1,905	3,257
26 Total expense/deduction items (from Part III, line 33)	2,390	1,486	1,417	1,709	2,201
27 Other items with no differences	1,174			310	984
28 Reconciliation totals. Combine lines 25 through 27	3,483	2,295	2,066	2,240	3,404

Note: Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, line 29.**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense . . .	786	47	588	171	
2 U.S. deferred income tax expense . .	227	28	180	*13	
3 Non-U.S. current income tax expense (other than foreign withholding taxes) .	343	212	109	82	382
4 Non-U.S. deferred income tax expense	54	5	26	23	
5 Non-U.S. withholding taxes	88	d	42	d	16
6 Compensation with section 162(m) limitation	*10	-	d	d	d
7 Salaries and other base compensation .	413	174	37	58	383
8 Stock option expense	36	27	d	d	18
9 Other equity-based compensation . . .	8	8	d	d	9
10 Meals and entertainment	386	d	302	d	325
11 Fines and penalties	205	d	189	d	*7
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-194,566	-180,430	*172,905	-202,092
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .		-202,494	387,279	-248,275	-63,413
e Abandonment losses		d	-	d	d
f Worthless stock losses (attach statement)		-	-	-	-
g Other gain/loss on disposition of assets other than inventory		d	d	21,984	-5,338
22 Capital loss limitation and carryforward used		45,285	171,630	15,016	232,091
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities		-	-	-	-
24 Other income (loss) items with differences (attach statement)	-34,973,680	21,434,403	44,245,523	-24,583,708	6,121,139
25 Total income (loss) items. Combine lines 1 through 24	415,091,552	29,515,930	-65,844,332	-259,326,666	118,401,820
26 Total expense/deduction items (from Part III, line 33)	-312,745,243	-346,532	108,748,666	111,786,469	-91,351,596
27 Other items with no differences	-15,071,582			7,345,646	-7,711,603
28 Reconciliation totals. Combine lines 25 through 27	87,489,190	28,669,348	42,891,435	-140,194,551	18,826,464

Note: Line 28, column (a), must equal Part I, line 11, and column (e) must equal Form 1120-F, page 4, line 29.**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
1 U.S. current income tax expense . . .	2,481,736	-69,594	-2,349,960	-50,328	
2 U.S. deferred income tax expense . .	1,764,358	-6,348	-1,759,134	*10,530	
3 Non-U.S. current income tax expense (other than foreign withholding taxes) .	4,109,220	-16,015	-954,440	-2,936,693	202,072
4 Non-U.S. deferred income tax expense	-5,288,202	-4,919	5,181,638	111,482	
5 Non-U.S. withholding taxes	128,667	d	-18,192	d	54,041
6 Compensation with section 162(m) limitation	*77,313	-	d	d	d
7 Salaries and other base compensation	19,009,510	-322,028	-438,551	-7,285,319	10,963,613
8 Stock option expense	296,598	-33,001	d	d	93,989
9 Other equity-based compensation	100,153	-25,844	d	d	27,089
10 Meals and entertainment	137,880	d	-74,674	d	47,972
11 Fines and penalties	30,245	d	-330,253	d	*-14
12 Judgments, damages, awards, and similar costs	d	d	-	d	d

Name of corporation

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 3)

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing	163	33	*18	13	148
14	Other post-retirement benefits	28	8	d	d	24
15	Deferred compensation	21	8	d	d	11
16	Charitable contributions	198	309	109	45	410
17	Section 162(r)–FDIC premiums paid by certain large financial institutions (see instructions)	1,416	-	-	-	-
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	*8	d	*5	d	5
19	Current year acquisition/reorganization other costs	*7	-	d	d	d
20	Amortization/impairment of goodwill	37	43	d	d	43
21	Amortization of acquisition, reorganization, and start-up costs	35	94	*23	49	59
22	Other amortization or impairment write-offs	121	164	*13	31	162
23	Depreciation	509	372	20	62	517
24	Bad debt expense	241	174	23	28	171
25	Purchase versus lease (for purchasers and/or lessees)	d	d	d	-	d
26a	Interest expense per books	596	203	332		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				827	1,005
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24g)		246	(41)		367
d	Substitute interest payments	d	-	-	d	-
e	Interest equivalents (for example, guarantee fees) not included on line 26d	d	d	d	7	d
27	Substitute dividend payments	-	-	-	-	-
28	Fee and commission expense	145	9	48	21	107
29	Rental expense	256	95	20	49	217
30	Royalty expense	*7	d	d	d	*6
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				455	460
32	Other expense/deduction items with differences (attach statement)	1,767	923	611	999	1,273
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	2,390	1,486	1,416	1,709	2,201

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 3)

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
13	Pension and profit-sharing	421,323	-15,263	*-60,721	-72,618	272,722
14	Other post-retirement benefits	173,294	10,749	d	d	179,446
15	Deferred compensation	-14,984	-3,222	d	d	26,576
16	Charitable contributions	15,227	5,573	-5,198	-1,591	14,022
17	Section 162(r)-FDIC premiums paid by certain large financial institutions (see instructions)	-108,749,864	-	-	-	-
18	Current year acquisition or reorganization investment banking fees, legal and accounting fees	*526,359	d	*-508,319	d	13,828
19	Current year acquisition/reorganization other costs	*242,437	-	d	d	d
20	Amortization/impairment of goodwill	602,348	64,171	d	d	62,000
21	Amortization of acquisition, reorganization, and start-up costs	20,295	-16,538	*-121	-2,021	1,618
22	Other amortization or impairment write-offs	655,652	376,115	*-176,407	-330,849	524,512
23	Depreciation	16,797,745	3,090,355	-4,281,941	-11,275,948	4,316,292
24	Bad debt expense	1,108,803	3,361	-137,147	-182,266	792,275
25	Purchase versus lease (for purchasers and/or lessees)	d	d	d	-	d
26a	Interest expense per books	78,280,759	-1,646,431	-66,360,424		
b	Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)				46,376,497	55,498,823
c	Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24g)		87,695	(90,572)		-77,235
d	Substitute interest payments	d	-	-	d	-
e	Interest equivalents (for example, guarantee fees) not included on line 26d	d	d	d	-48,066	d
27	Substitute dividend payments	-	-	-	-	-
28	Fee and commission expense	5,798,359	1,811	-1,332,725	-2,113,816	2,353,629
29	Rental expense	4,073,280	53,585	-3,256,762	-98,261	771,843
30	Royalty expense	*61,935	d	d	d	*1,158
31	Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20)				2,802,746	3,070,777
32	Other expense/deduction items with differences (attach statement)	180,875,834	-1,235,178	-31,107,231	-136,258,272	12,081,584
33	Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26	312,736,786	346,899	-108,749,864	-111,786,469	91,343,505

CALENDAR YEAR **FISCAL YEAR**
U.S. Life Insurance Company Income Tax Return
For calendar year 2022 or tax year beginning 455 2022, ending , 20
Go to www.irs.gov/Form1120L for instructions and the latest information.

OMB No. 1545-0123

2022

A Check if:

- 1 Consolidated return (attach Form 851) ☒ **133**
- 2 Life-nonlife consolidated return ☐ **91**
- 3 Schedule M-3 (Form 1120-L) attached ☒ **362**

Please print

Name
Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.
TOTAL RETURNS FILED 455

City or town, state or province, country, and ZIP or foreign postal code
TOTAL FORMS E-FILED 77

B Employer identification number

455

C Date incorporated

455

D Check applicable box if an election has been made under **953(c)(3)(C)** **953(d)**

108

E Check if:

- (1) **NAME CHANGE** (2) ☐ Name **8** ☐ Address **FINAL** Amendment **8**

Income (line 6 is reserved)	1	Gross premium less return premiums, etc. Enter balance	1	397		
	2	Net decrease, if any, in reserves (Schedule F, line 12)	2	188		
	3a	Decrease in reserves under section 807(f)	3a	93		
	b	Income from Reserve Transition Relief (see instructions)	3b	138		
	4	Investment income (Schedule B, line 6) (see instructions)	4	441		
	5	Capital gain net income (Schedule D (Form 1120))	5	145		
	7	Other income (attach statement)	7	288		
	8	Life insurance company gross income. Add lines 1 through 7	8	452		
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.	9	380		
	10	Net increase, if any, in reserves (Schedule F, line 12)	10	239		
	11a	Increase in reserves under section 807(f)	11a	75		
	b	Deduction from Reserve Transition Relief (see instructions)	11b	46		
	12	Deductible policyholder dividends under section 808	12	129		
	13	Assumption by another person of liabilities under insurance, etc., contracts	13	d		
	14	Dividends reimbursable by taxpayer	14	d		
	15a	Interest 120	b Less tax-exempt interest expense	c Balance	15c	158
	16	Deductible policy acquisition expenses (Schedule G, line 20)	16	386		
	17	Reserved for future use	17			
	18	Other deductions (see instructions) (attach statement)	18	437		
	19	Add lines 9 through 18	19	454		
20	Subtotal. Subtract line 19 from line 8	20	453			
21a	Dividends-received and other special deductions (Schedule A, line 22)	21a	257			
Plus: b.	Net operating loss deduction (see instructions) (attach statement)	21b	122			
21c		21c	300			
22	Gain or (loss) from operations. Subtract line 21c from line 20	22	284			
23	Life insurance company taxable income (LICTI). Enter line 22 here	23	284			
24	Phased inclusion of balance of policyholders surplus account (see instructions)	24	23			
Tax, Refundable Credits, and Payments	25	Taxable income. Add lines 23 and 24 (see instructions)	25	272		
	26	Total tax (Schedule K, line 10)	26	267		
	27	Reserved for future use	27			
	28a	2021 overpayment credited to 2022	28a	Line 28b is reserved.		
	c	2022 estimated tax payments	28c			
	d	Less 2022 refund applied for on Form 4466	28d			
	f	Tax deposited with Form 7004	28f			
	g	Credits: (1) Form 2439 (2) Form 4136	28g			
	h	U.S. income tax paid or withheld at source (attach Form 1042-S)	28h			
	i	Reserved for future use	28i			
	j	Reserved for future use	28j			
	28k		28k			
	29	Estimated tax penalty. Check if Form 2220 is attached ☐	29			
	30	Amount owed. If line 28k is smaller than the total of lines 26 and 29, enter amount owed	30			
	31	Overpayment. If line 28k is larger than the total of lines 26 and 29, enter amount overpaid	31			
	32	Enter amount from line 31: Credited to 2023 estimated tax Refunded	32			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Form 1120-L Department of the Treasury Internal Revenue Service		U.S. Life Insurance Company Income Tax Return For calendar year 2022 or tax year beginning _____, 2022, ending _____, 20_____ Go to www.irs.gov/Form1120L for instructions and the latest information.				OMB No. 1545-0123 2022		
A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-L) attached ☐		Please print or type Name Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code		B Employer identification number C Date incorporated D Check applicable box if an election has been made under section(s): ☐ 953(c)(3)(C) ☐ 953(d)				
E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return								
Income (line 6 is reserved)	1	Gross premiums, etc., less return premiums, etc. Enter balance				1	904,781,482	
	2	Net decrease, if any, in reserves (Schedule F, line 12)				2	94,403,793	
	3a	Decrease in reserves under section 807(f)				3a	3,142,967	
	b	Income from Reserve Transition Relief (see instructions)				3b	5,614,068	
	4	Investment income (Schedule B, line 6) (see instructions)				4	241,575,535	
	5	Capital gain net income (Schedule D (Form 1120))				5	5,754,378	
	7	Other income (attach statement)				7	181,158,158	
	8	Life insurance company gross income. Add lines 1 through 7				8	1,281,274,089	
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.				9	696,633,661	
	10	Net increase, if any, in reserves (Schedule F, line 12)				10	219,891,190	
	11a	Increase in reserves under section 807(f)				11a	1,842,840	
	b	Deduction from Reserve Transition Relief (see instructions)				11b	442,372	
	12	Deductible policyholder dividends under section 808				12	20,120,076	
	13	Assumption by another person of liabilities under insurance, etc., contracts				13	d	
	14	Dividends reimbursable by taxpayer				14	d	
	15a	Interest	9,068,177	b Less tax-exempt interest expense		c Balance	15c	20,281,470
	16	Deductible policy acquisition expenses (Schedule G, line 20)				16	11,577,332	
	17	Reserved for future use				17		
	18	Other deductions (see instructions) (attach statement)				18	364,322,005	
	19	Add lines 9 through 18				19	1,251,381,695	
20	Subtotal. Subtract line 19 from line 8				20	43,409,497		
Tax, Refundable Credits, and Payments	21a	Dividends-received and other special deductions (Schedule A, line 22)		21a	8,209,357			
	Plus: b. Net operating loss deduction (see instructions) (attach statement)		21b	10,541,290	21c	18,750,639		
	22	Gain or (loss) from operations. Subtract line 21c from line 20				22	27,141,173	
	23	Life insurance company taxable income (LICTI). Enter line 22 here				23	27,141,173	
	24	Phased inclusion of balance of policyholders surplus account (see instructions)				24	6,892	
	25	Taxable income. Add lines 23 and 24 (see instructions)				25	41,098,004	
	26	Total tax (Schedule K, line 10)				26	5,176,282	
	27	Reserved for future use				27		
	28a	2021 overpayment credited to 2022		28a		Line 28b is reserved.		
	c	2022 estimated tax payments		28c				
	d	Less 2022 refund applied for on Form 4466		28d (				
	f	Tax deposited with Form 7004		28f				
g	Credits: (1) Form 2439 (2) Form 4136		28g					
h	U.S. income tax paid or withheld at source (attach Form 1042-S)		28h					
i	Reserved for future use		28i					
j	Reserved for future use		28j		28k			
29	Estimated tax penalty. Check if Form 2220 is attached ☐				29			
30	Amount owed. If line 28k is smaller than the total of lines 26 and 29, enter amount owed				30			
31	Overpayment. If line 28k is larger than the total of lines 26 and 29, enter amount overpaid				31			
32	Enter amount from line 31: Credited to 2023 estimated tax Refunded				32			
Sign Here		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
Paid Preparer Use Only		Signature of officer _____ Date _____ Title _____ Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____ Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____						

Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions (see instructions)

Dividends subject to proration		(a) Dividends and inclusions	(b) %	(c) Deductions (a times (b))
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	65	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	100	
9	Dividends from certain affiliated companies	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9	10		
11	Company share percentage	11		0.7
12	Prorated amount. Line 10 times line 11	12		
Dividends not subject to proration				
13	Affiliated company dividends	13	see instructions	
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	14	100	
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends)	15		
16	Reserved for future use	16		
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	17a	100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	17b		
c	Other inclusions from CFCs under subpart F not included on line 17a, 17b, or 18 (attach Form(s) 5471) (see instructions)	17c		
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992)	18		
19	Other corporate dividends	19		
20	Total dividends and inclusions. Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2	20		
21	Section 250 deduction (attach Form 8993)	21		
22	Total deductions. Add lines 12, 13, 14, 17a, and 21, column (c). Enter here and on page 1, line 21a	22		

Schedule B Investment Income (see instructions)

1	Interest (excluding tax-exempt interest)	1	433
2	Total dividends and inclusions (Schedule A, line 20, column (a))	2	274
3	Rents	3	111
4	Royalties	4	44
5	Leases, terminations, etc.	5	43
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4	6	441

Schedule A Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions (see instructions)

Dividends subject to proration		(a) Dividends and inclusions	(b) %	(c) Deductions ((a) times (b))
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	65	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	100	
9	Dividends from certain affiliated companies	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9	10		
11	Company share percentage	11		0.7
12	Prorated amount. Line 10 times line 11	12		
Dividends not subject to proration				
13	Affiliated company dividends	13	see instructions	
14	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	14	100	
15	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 14 (including hybrid dividends)	15		
16	Reserved for future use	16		
17a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	17a	100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	17b		
c	Other inclusions from CFCs under subpart F not included on line 17a, 17b, or 18 (attach Form(s) 5471) (see instructions)	17c		
18	Global intangible low-taxed income (GILTI) (attach Form(s) 5471 and 8992)	18		
19	Other corporate dividends	19		
20	Total dividends and inclusions. Add lines 1 through 19, column (a). Enter here and on Schedule B, line 2	20		
21	Section 250 deduction (attach Form 8993)	21		
22	Total deductions. Add lines 12, 13, 14, 17a, and 21, column (c). Enter here and on page 1, line 21a	22		

Schedule B Investment Income (see instructions)

1	Interest (excluding tax-exempt interest)	1	190,210,240
2	Total dividends and inclusions (Schedule A, line 20, column (a))	2	35,413,174
3	Rents	3	3,362,478
4	Royalties	4	66,431
5	Leases, terminations, etc.	5	17,909,754
6	Investment income. Add lines 1 through 5. Enter here and on page 1, line 4	6	241,575,535

Schedule F Increase (Decrease) in Reserves (section 807) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1 404	403
2	Unearned premiums and unpaid losses	2 192	192
3	Supplementary contracts	3 135	136
4	Dividend accumulations and other amounts	4 109	107
5	Advance premiums	5 201	201
6	Special contingency reserves	6 27	28
7	Add lines 1 through 6	7 405	405
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)	8	413
9a	Tax-exempt interest	9a d	
b	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9b d	
c	Add lines 9a and 9b	9c 100	
10	Policyholders' share percentage	10	30%
11	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 9c by line 10	11	102
12	Net increase (decrease) in reserves. Subtract line 11 from line 8. If an increase, enter here and on page 1, line 10. If a decrease, enter here and on page 1, line 2	12	419

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

		(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1 193	201	287
2	Return premiums and premiums and other consideration incurred for reinsurance	2 98	145	160
3	Net premiums. Subtract line 2 from line 1	3		
4	Net premium percentage (see instructions)	4		
5	Multiply line 3 by line 4	5 204	239	289
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6		396
7	Unused balance of negative capitalization amount from prior years	7	(26)	
8	Combine lines 6 and 7. If zero or less, enter -0-	8		340
9	General deductions (attach statement)	9		437
10	Enter the lesser of line 8 or line 9	10		338
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11		426
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12		74
13	Unamortized specified policy acquisition expenses from prior years	13		340
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14		54
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a 208		
b	Limitation	15b \$ 10,000,000		
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16 92		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a 156		
b	Enter 10% (0.10) of line 17a	17b		157
18a	Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a 218		
b	Enter 3.34% (0.0334) of line 18a	18b		216
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19		365
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20		386

Schedule F Increase (Decrease) in Reserves (section 807) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1 4,470,664,794	4,604,049,970
2	Unearned premiums and unpaid losses	2 28,845,071	28,691,563
3	Supplementary contracts	3 120,356,733	122,315,300
4	Dividend accumulations and other amounts	4 215,031,539	199,874,786
5	Advance premiums	5 127,168,467	125,891,423
6	Special contingency reserves	6 4,686,475	4,509,760
7	Add lines 1 through 6	7 4,966,753,078	5,085,332,802
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a), from line 7, column (b)	8	120,396,947
9a	Tax-exempt interest	9a d	
b	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	9b d	
c	Add lines 9a and 9b	9c 625,922	
10	Policyholders' share percentage	10	30%
11	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 9c by line 10	11	276,766
12	Net increase (decrease) in reserves. Subtract line 11 from line 8. If an increase, enter here and on page 1, line 10. If a decrease, enter here and on page 1, line 2	12	121,093,488

Schedule G Policy Acquisition Expenses (section 848) (see instructions)

		(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1 180,722,532	30,428,602	168,566,275
2	Return premiums and premiums and other consideration incurred for reinsurance	2 33,925,708	90,773	5,760,051
3	Net premiums. Subtract line 2 from line 1	3		
4	Net premium percentage (see instructions)	4		
5	Multiply line 3 by line 4	5 3,067,983	732,125	14,964,811
6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6		18,766,255
7	Unused balance of negative capitalization amount from prior years	7	(612,577)	
8	Combine lines 6 and 7. If zero or less, enter -0-	8		19,021,278
9	General deductions (attach statement)	9		295,977,645
10	Enter the lesser of line 8 or line 9	10		18,973,443
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11		277,003,615
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12		563,309
13	Unamortized specified policy acquisition expenses from prior years	13		54,819,350
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14		357,298
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a 738,388		
b	Limitation	15b \$ 10,000,000		
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16 16,520,709		
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a 176,541		
b	Enter 10% (0.10) of line 17a	17b		17,653
18a	Current year 180-month specified policy acquisition expenses. Subtract line 17a from line 10	18a 18,923,956		
b	Enter 3.34% (0.0334) of line 18a	18b		624,851
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach statement	19		10,626,554
20	Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20		11,577,332

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	144.	☐		
2	Income tax			2	273
3	Base erosion minimum tax amount (attach Form 8991)			3	-
4	Add lines 2 and 3			4	273
5a	Foreign tax credit (attach Form 1118)	5a	72		
b	Credit from Form 8834 (attach Form 8834)	5b	-		
c	General business credit (attach Form 3800)	5c	63		
d	Credit for prior year minimum tax (attach Form 8827)	5d	-		
e	Bond credits from Form 8912	5e	9		
6	Total credits. Add lines 5a through 5e			6	90
7	Subtract line 6 from line 4			7	266
8	Foreign corporations—tax on income not effectively connected with U.S. business			8	-
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)			9	5
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 26			10	267

Schedule L Part I—Total Assets (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Real property	1	130
2	Stocks	2	252
3	Proportionate share of partnership and trust assets	3	11
4	Other assets (attach statement)	4	443
5	Total assets. Add lines 1 through 4	5	443

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Note: The information provided in Part II should conform with the “Assets” and “Liabilities, Surplus, and Other Funds” sections of the NAIC Annual Statement.

		(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1	440
2	Total assets	2	443
3	Reserve for life policies and contracts	3	389
4	Reserve for accident and health policies	4	223
5	Liability for deposit-type contracts	5	182
6	Life policy and contract claims	6	311
7	Accident and health policy and contract claims	7	215
8	Policyholder’s dividend and coupon accumulations	8	78
9	Premiums and annuity considerations received in advance less discount	9	227
10	Surrender values on canceled policies	10	18
11	Part of other amounts payable on reinsurance assumed	11	166
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in “total insurance liabilities on U.S. business” as defined in section 842(b)(2)(B)(i))	12	69
13	Separate accounts statement	13	85
14	Total insurance liabilities. Add lines 3 through 13	14	411

Schedule K Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	☐		
2	Income tax		2	8,614,348
3	Base erosion minimum tax amount (attach Form 8991)		3	-
4	Add lines 2 and 3		4	8,614,348
5a	Foreign tax credit (attach Form 1118)	5a	1,922,787	
b	Credit from Form 8834 (attach Form 8834)	5b	-	
c	General business credit (attach Form 3800)	5c	1,404,278	
d	Credit for prior year minimum tax (attach Form 8827)	5d	-	
e	Bond credits from Form 8912	5e	108,566	
6	Total credits. Add lines 5a through 5e		6	3,437,988
7	Subtract line 6 from line 4		7	5,176,360
8	Foreign corporations—tax on income not effectively connected with U.S. business		8	-
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)		9	232
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 26		10	5,176,282

Schedule L Part I—Total Assets (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Real property	1 20,691,861	20,752,399
2	Stocks	2 1,000,072,318	808,258,450
3	Proportionate share of partnership and trust assets	3 25,808,936	31,603,991
4	Other assets (attach statement)	4 8,019,754,112	7,659,786,915
5	Total assets. Add lines 1 through 4	5 9,066,327,227	8,520,401,755

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Note: The information provided in Part II should conform with the "Assets" and "Liabilities, Surplus, and Other Funds" sections of the NAIC Annual Statement.

		(a) Beginning of tax year	(b) End of tax year
1	Subtotals for assets	1 6,057,257,183	5,907,993,423
2	Total assets	2 9,102,366,513	8,552,949,843
3	Reserve for life policies and contracts	3 4,034,879,944	3,998,036,809
4	Reserve for accident and health policies	4 281,646,752	266,646,716
5	Liability for deposit-type contracts	5 405,796,614	411,857,683
6	Life policy and contract claims	6 37,975,621	36,648,118
7	Accident and health policy and contract claims	7 14,332,011	16,102,986
8	Policyholder's dividend and coupon accumulations	8 447,321	564,762
9	Premiums and annuity considerations received in advance less discount	9 4,318,074	3,226,460
10	Surrender values on canceled policies	10 -1,708,552	73,982
11	Part of other amounts payable on reinsurance assumed	11 26,341,909	60,023,870
12	Part of aggregate write-ins for liabilities. (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12 41,817,264	37,541,433
13	Separate accounts statement	13 3,243,202,807	2,613,054,359
14	Total insurance liabilities. Add lines 3 through 13	14 8,078,092,455	7,437,241,506

Form **1120-L** (2022)

Schedule M Other Information (see instructions)

	Yes	No		Yes	No
1 Check accounting method:			8c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached. 58		
a ☐ Accrual 316			9 Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
b ☐ Other (specify) 134			10a Enter the total unpaid losses shown on the corporation's annual statement:		
2 Check if the corporation is a:			(1) For the current year: \$ _____		
a ☐ Legal reserve company—if checked			(2) For the previous year: \$ _____		
Kind of company:			b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
(1) ☐ Stock 426			(1) For the current year: \$ _____		
(2) ☐ Mutual 29			(2) For the previous year: \$ _____		
Principal business:			11 Enter the available net operating loss carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) . . . \$ 189		
(1) ☐ Life insurance			12a Enter the corporation's state of domicile. _____		
(2) ☐ Health and accident insurance			b Was the annual statement used to prepare the tax return filed with the state of domicile? . . .		
b ☐ Fraternal or assessment association			If "No," complete c below.		
c ☐ Burial or other insurance company			c Enter the state where the annual statement used to prepare the tax return was filed. _____		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health, or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) . . . 455 %.			13 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . .	YES	
Attach a statement showing the computation.			If "Yes," complete and attach Schedule UTP.	22	
4 Does the corporation have any variable annuity contracts outstanding? . . .			14 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) . . .		
5 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . .			If "Yes," complete and attach Form 8991.		
If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			15 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . .		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .			If "Yes," enter the total amount of the disallowed deductions . . . \$ _____		
If "EIN" 146			16 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions . . .		
corp: NAME 148			17 Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions . . .		
7 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . .	YES				
If "Yes," complete a and b below.	327				
a Attach a statement showing name and identifying number. (Do not include any information already entered on line 6 above.)					
b Enter percentage owned. 325					
8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? . . .	YES				
If "Yes," enter:	76				
a Percentage owned and 76					
b Owner's country. 76					

Schedule M Other Information (see instructions)

		Yes	No			Yes	No
1	Check accounting method: a ☐ Accrual b ☐ Other (specify) _____			8c	The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached. _____		
2	Check if the corporation is a: a ☐ Legal reserve company—if checked Kind of company: (1) ☐ Stock (2) ☐ Mutual Principal business: (1) ☐ Life insurance (2) ☐ Health and accident insurance b ☐ Fraternal or assessment association c ☐ Burial or other insurance company			9	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
3	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health, or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) . . . ____%. Attach a statement showing the computation.			10a	Enter the total unpaid losses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____ b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) For the current year: \$ _____ (2) For the previous year: \$ _____		
4	Does the corporation have any variable annuity contracts outstanding?			11	Enter the available net operating loss carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) . . . \$ _____		
5	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			12a	Enter the corporation's state of domicile. _____ _____ b Was the annual statement used to prepare the tax return filed with the state of domicile? If "No," complete c below. c Enter the state where the annual statement used to prepare the tax return was filed. _____ _____		
6	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation. _____ _____			13	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		
7	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below. a Attach a statement showing name and identifying number. (Do not include any information already entered on line 6 above.) b Enter percentage owned. _____			14	Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		
8	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter: a Percentage owned and _____ b Owner's country. _____			15	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$ _____		
				16	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
				17	Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		

**SCHEDULE M-3
(Form 1120-L)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Life Insurance
Companies With Total Assets of \$10 Million or More**

▶ Attach to Form 1120-L.

▶ Go to www.irs.gov/Form1120L for instructions and the latest information.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

220 ☐ Non-consolidated return (2) ☐ Consolidated return 42
 94 ☐ Mixed 1120/L/PC group (4) ☒ NONE CHECKED 8

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. 21
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. 338
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. 191
☐ **No.** Go to line 1c. 148
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. 94
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 55
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) d
☐ **No.** d
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) 7
☐ **No.** 304
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.** 19
☐ **No.** If "No," go to line 4a. 293
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock 20
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 19

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	364
b	Indicate accounting standard used for line 4a (see instructions):		
	84 10 216 10		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(23)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	21
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(23)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	15
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	-
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	10
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	14
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	d
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	10
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	59
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	22
11	Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c Note: Part I, line 11, must equal the amount on Part II, line 30, column (a).	11	364
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.		

	Total Assets	Total Liabilities
a Included on Part I, line 4	327	323
b Removed on Part I, line 5	20	19
c Removed on Part I, line 6	14	14
d Included on Part I, line 7	12	12

**SCHEDULE M-3
(Form 1120-L)**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Life Insurance
Companies With Total Assets of \$10 Million or More**

▶ Attach to Form 1120-L.

▶ Go to www.irs.gov/Form1120L for instructions and the latest information.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-L only)
 (3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	49,300,655
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(7,245,876)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	8,458,711
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(14,238,117)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	3,755,676
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	-
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	2,309,216
c	Net income (loss) of other includible corporations (attach statement)	7c	d
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	16,232,868
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	d
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	-4,213,299
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	-115,290
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	7,032,095
11	Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c Note: Part I, line 11, must equal the amount on Part II, line 30, column (a).	11	65,163,668
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.		

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	6,571,907,216	6,028,677,914
b Removed on Part I, line 5 ▶	336,010,042	262,544,165
c Removed on Part I, line 6 ▶	31,338,261	103,140,723
d Included on Part I, line 7 ▶	554,251,307	228,469,494

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-L.

Cat. No. 39668S

Schedule M-3 (Form 1120-L) (Rev. 12-2021)

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 11)		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	-	d	
2	Gross foreign dividends not previously taxed	21	5	5	24
3	Subpart F, QEF, and similar income inclusions		30	10	34
4	Gross-up for foreign taxes deemed paid		d	d	16
5	Gross foreign distributions previously taxed	d	-	d	
6	Income (loss) from equity method U.S. corporations	10	d	d	
7	U.S. dividends not eliminated in tax consolidation	217	107	25	219
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	125	147	40	150
10	Income (loss) from foreign partnerships	21	25	8	26
11	Income (loss) from other pass-through entities	13	22	13	26
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	341	174	129	341
14	Accrual of bond discount	163	155	8	106
15	Hedging transactions	40	45	9	48
16	Mark-to-market income (loss)	15	15	d	d
17	Deferred and uncollected premiums	159	155	d	118
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		75	d	d
20	Amortization of interest maintenance reserve	239	40	205	
21	Original issue discount and other imputed interest	28	21	d	d
22	Market discount reclassification		42	-	42
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	259	253	66	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		205	23	206
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		185	15	188
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		d	d	60
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		d	-	d
g	Other gain/loss on disposition of assets		d	d	21
24	Capital loss limitation and carryforward used		114	17	131
25	Other income (loss) items with differences (attach statement)	187	212	113	206
26	Total income (loss) items. Combine lines 1 through 25	353	325	245	352
27	Total expense/deduction items (from Part III, line 40)	350	350	318	355
28	Other items with no differences	339			339
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	355	354	327	355
b	1120 subgroup reconciliation totals	96	85	89	96
c	PC insurance subgroup reconciliation totals	38	37	36	38
30	Reconciliation totals. Combine lines 29a through 29c	363	354	328	360

Note: Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 11)		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	-	d	
2	Gross foreign dividends not previously taxed	33,678	6,892	908	41,477
3	Subpart F, QEF, and similar income inclusions		700,553	956,354	1,656,907
4	Gross-up for foreign taxes deemed paid		d	d	105,882
5	Gross foreign distributions previously taxed	d	-	d	
6	Income (loss) from equity method U.S. corporations	1,242,102	d	d	
7	U.S. dividends not eliminated in tax consolidation	32,424,768	-4,501,237	-6,529,639	21,278,676
8	Minority interest for includible corporations	d	d	d	
9	Income (loss) from U.S. partnerships	11,930,518	589,067	355,562	12,875,147
10	Income (loss) from foreign partnerships	1,528,991	-10,931	11,667	1,529,727
11	Income (loss) from other pass-through entities	1,459,893	-1,525,687	329,926	264,131
12	Items relating to reportable transactions (attach statement)	d	d	d	d
13	Interest income (attach Form 8916-A)	171,040,261	3,592,955	-1,173,795	173,459,421
14	Accrual of bond discount	4,322,475	-2,284,017	399	2,038,856
15	Hedging transactions	-1,713,001	-16,519,741	-3,204,980	-21,437,722
16	Mark-to-market income (loss)	-1,089,725	1,110,422	d	d
17	Deferred and uncollected premiums	251,749,227	817,684	d	251,702,412
18	Sale versus lease (for sellers and/or lessors)	d	d	-	d
19	Section 481(a) adjustments		-1,409,383	d	d
20	Amortization of interest maintenance reserve	3,129,396	-91,717	-2,998,897	
21	Original issue discount and other imputed interest	-891,884	123,663	d	d
22	Market discount reclassification		555,340	-	555,340
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	-110,219,851	113,096,580	-3,002,065	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		14,639,261	-283,228	14,356,033
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-27,831,259	-132,638	-27,963,898
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		d	d	269,569
e	Abandonment losses		d	-	d
f	Worthless stock losses (attach statement)		d	-	d
g	Other gain/loss on disposition of assets		d	d	-465,337
24	Capital loss limitation and carryforward used		3,583,560	1,005,110	4,588,685
25	Other income (loss) items with differences (attach statement)	168,620,344	14,004,522	6,634,489	189,060,450
26	Total income (loss) items. Combine lines 1 through 25	533,766,109	98,499,002	-10,049,488	622,033,687
27	Total expense/deduction items (from Part III, line 40)	-258,340,700	-87,091,748	-7,216,436	-352,648,209
28	Other items with no differences	-238,730,520			-238,730,520
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	36,633,761	11,410,335	-17,265,854	30,663,518
b	1120 subgroup reconciliation totals	24,261,127	-3,711,403	-16,856,108	3,693,616
c	PC insurance subgroup reconciliation totals	4,267,996	-7,044	3,615,518	7,876,470
30	Reconciliation totals. Combine lines 29a through 29c	65,165,151	7,691,888	-30,506,445	42,235,304

Note: Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	282	d	d	
2	U.S. deferred income tax expense	32	d	d	
3	State and local current income tax expense	78	11	5	77
4	State and local deferred income tax expense . . .	d	d	d	
5	Foreign current income tax expense (other than foreign withholding taxes)	21	d	20	d
6	Foreign deferred income tax expense	d	d	d	
7	Foreign withholding taxes	20	-	d	d
8	Equity-based compensation	19	21	11	21
9	Capitalization of deferred acquisition costs		d	d	288
10	Amortization of deferred acquisition costs		d	d	309
11	Meals and entertainment	166	d	d	139
12	Fines and penalties	135	d	d	8
13	Judgments, damages, awards, and similar costs . .	15	13	-	17
14	Parachute payments	-	-	-	-
15	Compensation with section 162(m) limitation . . .	15	d	d	9
16	Pension and profit-sharing	57	46	5	64
17	Other post-retirement benefits	29	d	d	36
18	Deferred compensation	56	75	7	65
19	Charitable contribution of cash and tangible property	70	10	13	67
20	Charitable contribution of intangible property . . .	d	d	-	d
21	Charitable contribution limitation/carryforward . . .		d	d	16
22	Change in section 807(c)(1) tax reserves	321	307	24	321
23	Change in section 807(c)(2) tax reserves	119	d	d	147
24	Change in all other section 807(c) tax reserves . . .	118	d	d	156
25	Section 807(f) and Reserve Transition Relief adjustments for change in computing reserves (see instructions) . .		d	d	160
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		d	d	89
27	Current year acquisition/reorganization costs (attach statement)	5	d	d	7
28	Amortization of acquisition, reorganization, and start-up costs	d	d	d	36
29	Amortization/impairment of goodwill, insurance in force, and ceding commissions	45	47	15	71
30	Other amortization or impairment write-offs	31	d	d	74
31	Section 846 amount		34	-	34
32	Depreciation	173	d	d	173
33	Bad debt expense/agency balances written off . . .	50	46	-	54
34	Corporate-owned life insurance premiums	29	-	34	7
35	Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36	Interest expense (attach Form 8916-A)	104	21	13	109
37	Research and development costs	33	41	-	40
38	Section 118 exclusion (attach statement)	-	d	-	d
39	Other expense/deduction items with differences (attach statement)	229	231	169	220
40	Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . .	350	350	318	355

Name of corporation (common parent, if consolidated return) Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)	Employer identification number
Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,481,395	d	d	
2 U.S. deferred income tax expense	-1,195,390	d	d	
3 State and local current income tax expense	274,000	-38,368	-11,103	224,529
4 State and local deferred income tax expense . . .	d	d	d	
5 Foreign current income tax expense (other than foreign withholding taxes)	922,914	d	-914,319	d
6 Foreign deferred income tax expense	d	d	d	
7 Foreign withholding taxes	10,412	-	d	d
8 Equity-based compensation	325,533	7,835	110,724	444,092
9 Capitalization of deferred acquisition costs		d	d	-19,456,950
10 Amortization of deferred acquisition costs		d	d	11,729,037
11 Meals and entertainment	261,964	d	d	154,958
12 Fines and penalties	30,750	d	d	-1,724
13 Judgments, damages, awards, and similar costs . .	32,398	-13,512	-	18,886
14 Parachute payments	-	-	-	-
15 Compensation with section 162(m) limitation . . .	146,800	d	d	6,627
16 Pension and profit-sharing	958,487	248,999	57,979	1,265,466
17 Other post-retirement benefits	266,866	d	d	1,170,583
18 Deferred compensation	1,330,427	607,023	44,215	1,981,665
19 Charitable contribution of cash and tangible property	239,469	-32,588	-2,163	204,717
20 Charitable contribution of intangible property . . .	d	d	-	d
21 Charitable contribution limitation/carryforward . . .		d	d	-21,437
22 Change in section 807(c)(1) tax reserves	50,439,428	103,412,679	-180,676	153,671,428
23 Change in section 807(c)(2) tax reserves	501,902	d	d	1,147,158
24 Change in all other section 807(c) tax reserves . . .	-24,665,377	d	d	-33,547,478
25 Section 807(f) and Reserve Transition Relief adjustments for change in computing reserves (see instructions) . .		d	d	-6,433,404
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest		d	d	14,691,978
27 Current year acquisition/reorganization costs (attach statement)	19,472	d	d	5,290
28 Amortization of acquisition, reorganization, and start-up costs	d	d	d	52,421
29 Amortization/impairment of goodwill, insurance in force, and ceding commissions	2,075,183	45,068	-15,545	2,104,705
30 Other amortization or impairment write-offs	463,613	d	d	927,314
31 Section 846 amount		-104,441	-	-104,441
32 Depreciation	1,973,407	d	d	1,875,668
33 Bad debt expense/agency balances written off . . .	-293,623	424,998	-	131,375
34 Corporate-owned life insurance premiums	243,926	-	-250,623	-6,697
35 Purchase versus lease (for purchasers and/or lessees)	d	d	-	d
36 Interest expense (attach Form 8916-A)	9,644,780	-103,157	109,662	9,651,285
37 Research and development costs	905,279	-740,558	-	164,722
38 Section 118 exclusion (attach statement)	-	d	-	d
39 Other expense/deduction items with differences (attach statement)	211,824,378	4,427,396	-5,617,607	210,633,685
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . .	258,340,700	87,091,748	7,216,436	352,648,209

Form **1120-PC****U.S. Property and Casualty Insurance Company
Income Tax Return**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year 2022, or tax year beginning **17,141**, 2022, ending **54**, 20**2022**Go to **www.irs.gov/Form** **CALENDAR YEAR** d th **FISCAL YEAR****A** Check if:

- 1** Consolidated return (attach Form 851) ☐
- 2** Life-nonlife consolidated return ☒ **27**
- 3** Schedule M-3 (Form 1120-PC) attached **2,505**

Please print or type

Name

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Number, street, and room or suite no. If a P.O. box, see instructions.

TOTAL RETURNS FILED 17,195

City or town, state or province, country, and ZIP or foreign postal code

TOTAL FORMS E-FILED 370**B** Employer identification number**C** Date incorporated**17,195****D** Check applicable box if an election**831(b) 953(c)(3)(C) 13,268****953(d) 9,702****E** Check if:**NAME CHANGE****77****FINAL****464****Tax Computation and Payments**

1	Taxable income (Schedule A, line 37)		1	1,882
2	Taxable investment income for electing small companies (Schedule B, line 21)		2	11,958
3	Check if a member of a controlled group (attach Schedule O (Form 1120))	☐		1,956
4	Income tax (see instructions)		4	13,582
5	Enter amount of tax that a reciprocal must include (see instructions)		5	d
6	Base erosion minimum tax amount (attach Form 8991)		6	d
7	Add lines 4 through 6		7	13,583
8a	Foreign tax credit (attach Form 1118)	8a	945	
b	Credit from Form 8834 (attach Form 8834)	8b	-	
c	General business credit (attach Form 3800)	8c	143	
d	Credit for prior year minimum tax (attach Form 8827)	8d	d	
e	Bond credits from Form 8912	8e	d	
f	Total credits. Add lines 8a through 8e	8f	996	
9	Subtract line 8f from line 7	9	13,580	
10	Foreign corporations—Tax on income not connected with U.S. business	10	d	
11	Personal holding company tax (attach Schedule PH (Form 1120))	11	d	
12	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	12	6	
13	Total tax. Add lines 9 through 12	13	13,582	
14	Reserved for future use	14		
15a	2021 overpayment credited to 2022	15a		
b	Reserved for future use	15b		
c	2022 estimated tax payments (see instructions)	15c		
d	Reserved for future use	15d		
e	Less 2022 refund applied for on Form 4466	15e		
f	Enter the total of lines 15a and 15c, less line 15e	15f		
g	Tax deposited with Form 7004	15g		
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	15h	6	
i	Other credits and payments	15i	36	
j	Reserved for future use	15j		
15k		15k		
16	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	16		
17	Amount owed. If line 15k is smaller than the total of lines 13 and 16, enter amount owed	17		
18	Overpayment. If line 15k is larger than the total of lines 13 and 16, enter amount overpaid	18		
19	Enter amount from line 18: Credited to 2023 estimated tax	Refunded	19	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2022)

Form 1120-PC Department of the Treasury Internal Revenue Service	U.S. Property and Casualty Insurance Company Income Tax Return For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20_____ Go to www.irs.gov/Form1120PC for instructions and the latest information.	OMB No. 1545-0123 2022
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A Check if: 1 Consolidated return (attach Form 851) ☐ 2 Life-nonlife consolidated return ☐ 3 Schedule M-3 (Form 1120-PC) attached ☐	Please print or type	Name Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code	B Employer identification number C Date incorporated D Check applicable box if an election has been made under section(s): ☐ 831(b) ☐ 953(c)(3)(C) ☐ 953(d)
E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return			

Tax Computation and Payments	1	Taxable income (Schedule A, line 37)	1	45,082,972	
	2	Taxable investment income for electing small companies (Schedule B, line 21)	2	456,100	
	3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ☐			
	4	Income tax (see instructions)	4	15,249,109	[1]
	5	Enter amount of tax that a reciprocal must include (see instructions)	5	d	
	6	Base erosion minimum tax amount (attach Form 8991)	6	d	[1]
	7	Add lines 4 through 6	7	15,263,297	
	8a	Foreign tax credit (attach Form 1118)	8a	1,088,316	
	b	Credit from Form 8834 (attach Form 8834)	8b	-	
	c	General business credit (attach Form 3800)	8c	578,261	
	d	Credit for prior year minimum tax (attach Form 8827)	8d	d	
	e	Bond credits from Form 8912	8e	d	
	f	Total credits. Add lines 8a through 8e	8f	1,681,416	[1]
	9	Subtract line 8f from line 7	9	13,581,881	[1]
	10	Foreign corporations—Tax on income not connected with U.S. business	10	d	
	11	Personal holding company tax (attach Schedule PH (Form 1120))	11	d	[1]
	12	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	12	2,327	[1]
	13	Total tax. Add lines 9 through 12	13	13,577,720	[1]
	14	Reserved for future use	14		
	15a	2021 overpayment credited to 2022	15a		
b	Reserved for future use	15b			
c	2022 estimated tax payments (see instructions)	15c			
d	Reserved for future use	15d			
e	Less 2022 refund applied for on Form 4466	15e			
f	Enter the total of lines 15a and 15c, less line 15e	15f			
g	Tax deposited with Form 7004	15g			
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	15h	114,920		
i	Other credits and payments	15i	20,789		
j	Reserved for future use	15j			
15k					
16	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	16			
17	Amount owed. If line 15k is smaller than the total of lines 13 and 16, enter amount owed	17			
18	Overpayment. If line 15k is larger than the total of lines 13 and 16, enter amount overpaid	18			
19	Enter amount from line 18: Credited to 2023 estimated tax	19			
	Refunded				

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No
	Signature of officer _____ Date _____ Title _____	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2022)

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1	
	2	Dividends and inclusions (Schedule C, line 17)	2	
	3a	Interest (including tax-exempt interest)	(a) Interest received	(b) Amortization of premium
			15,976	2,391
	b	Interest exempt under section 103	2,267	743
	c	Subtract line 3b from line 3a		
	d	Taxable interest. Subtract line 3c, column (b), from line 3c, column (a)	3d	
	4	Rents	4	
	5	Royalties	5	
	6	Capital gain net income (see instructions) (attach Schedule D (Form 1120))	6	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7	
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8		
9	Income on account of special income and deduction accounts	9		
10	Income from protection against loss account (see instructions)	10		
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	29	
12	Reserved for future use	12		
13	Other income (attach statement)	13		
14	Gross income. Add lines 1 through 13	14	3,853	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (see instructions) (attach statement)	15	
	16	Salaries and wages (less employment credits)	16	
	17	Agency balances and bills receivable that became worthless during the tax year	17	
	18	Rents	18	
	19	Taxes and licenses	19	
	20a	Interest	b Less tax-exempt interest exp.	c Bal.
	21	Charitable contributions	21	
	22	Depreciation (attach Form 4562)	22	
	23	Depletion	23	
	24	Pension, profit-sharing, etc., plans	24	
	25	Employee benefit programs	25	
	26	Losses incurred (Schedule F, line 14)	26	
	27	Reserved for future use	27	
	28	Other capital losses (Schedule G, line 12, column (g))	28	*30
	29	Dividends to policyholders	29	389
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	24
	31	Other deductions (see instructions) (attach statement)	31	
	32	Total deductions. Add lines 15 through 31	32	16,000
	33	Subtotal. Subtract line 32 from line 14	33	3,537
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	d
	b	Deduction on account of special income and deduction accounts	34b	*5
	c	Total. Add lines 34a and 34b	34c	12
	35	Subtotal. Subtract line 34c from line 33	35	16,733
	36a	Dividends received and other special deductions (Schedule C, line 30)	36a	
	b	Net operating loss deduction	36b	
	c	Total. Add lines 36a and 36b	36c	1,944
37	Taxable income. Subtract line 36c from line 35. Enter here and on page 1, line 1	37	1,882	

Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1	
	2	Dividends and inclusions (Schedule C, line 17)	2	
			(a) Interest received	(b) Amortization of premium
	3a	Interest (including tax-exempt interest)	51,856,235	5,713,226
	b	Interest exempt under section 103	7,314,009	1,836,854
	c	Subtract line 3b from line 3a		
	d	Taxable interest. Subtract line 3c, column (b), from line 3c, column (a)	3d	
	4	Rents	4	
	5	Royalties	5	
	6	Capital gain net income (see instructions) (attach Schedule D (Form 1120))	6	
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7	
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8	
	9	Income on account of special income and deduction accounts	9	
	10	Income from protection against loss account (see instructions)	10	
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11	34,671	
12	Reserved for future use	12		
13	Other income (attach statement)	13		
14	Gross income. Add lines 1 through 13	14	1,437,929,533	
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (see instructions) (attach statement)	15	
	16	Salaries and wages (less employment credits)	16	
	17	Agency balances and bills receivable that became worthless during the tax year	17	
	18	Rents	18	
	19	Taxes and licenses	19	
	20a	Interest	b	Less tax-exempt interest exp.
	20c		c	Bal.
	21	Charitable contributions	21	
	22	Depreciation (attach Form 4562)	22	
	23	Depletion	23	
	24	Pension, profit-sharing, etc., plans	24	
	25	Employee benefit programs	25	
	26	Losses incurred (Schedule F, line 14)	26	
	27	Reserved for future use	27	
	28	Other capital losses (Schedule G, line 12, column (g))	28	*2,540
	29	Dividends to policyholders	29	2,811,511
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30	43,097
	31	Other deductions (see instructions) (attach statement)	31	
	32	Total deductions. Add lines 15 through 31	32	645,351,807
	33	Subtotal. Subtract line 32 from line 14	33	47,012,707
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a	d
	b	Deduction on account of special income and deduction accounts	34b	*659,837
	c	Total. Add lines 34a and 34b	34c	1,206,788
35	Subtotal. Subtract line 34c from line 33	35	56,981,202	
36a	Dividends received and other special deductions (Schedule C, line 30)	36a		
b	Net operating loss deduction	36b		
c	Total. Add lines 36a and 36b	36c	10,811,920	
37	Taxable income. Subtract line 36c from line 35. Enter here and on page 1, line 1	37	45,082,972	

Form **1120-PC** (2022)

Schedule B Part I—Taxable Investment Income of Electing Small Companies (section 834) (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Interest (including tax-exempt interest)	15,976	2,391		
	b Interest exempt under section 103	2,267	743		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b), from line 1c, column (a)			1d	
	2 Dividends and inclusions (Schedule C, line 17)			2	
	3 Rents			3	
	4 Royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6		
7 Capital gain net income from Schedule D (Form 1120), line 18			7		
8 Gross investment income. Add lines 1d through 7			8	13,684	
Deductions	9 Real estate taxes			9	*28
	10 Other real estate expenses			10	38
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	79
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	*30
	16 Total. Add lines 9 through 15			16	407
	17 Investment expenses (see instructions) (attach statement)			17	12,109
	18 Total deductions. Add lines 16 and 17			18	16,000
	19 Subtract line 18 from line 8			19	16,733
	20 Dividends received and other special deductions (Schedule C, line 30)			20	
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21	11,958

Part II—Invested Assets Book Values**Note:** Complete only if claiming a deduction for general expenses allocated to investment income.

		(a) Beginning of tax year	(b) End of tax year
22	Real estate	22 88	93
23	Mortgage loans	23 d	d
24	Collateral loans	24 42	*35
25	Policy loans, including premium notes	25 d	d
26	Bonds of domestic corporations	26 587	590
27	Stock of domestic corporations	27 1,267	1,331
28	Government obligations, etc.	28 153	259
29	Bank deposits bearing interest	29 4,387	4,584
30	Other interest-bearing assets (attach statement)	30 2,668	2,726
31	Total. Add lines 22 through 30	31 5,135	5,397
32	Add columns (a) and (b), line 31		32 5,549
33	Mean of invested assets for the tax year. Enter one-half of line 32		33 5,549
34	Multiply line 33 by 0.0025		34 5,549
35	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16	35 5,184	
36	Multiply line 33 by 0.0375	36 5,549	
37	Subtract line 36 from line 35. Don't enter less than zero	37 591	
38	Multiply line 37 by 0.25		38 591
39	Limitation on deduction for investment expenses. Add lines 34 and 38		39 5,295

Schedule B Part I—Taxable Investment Income of Electing Small Companies (section 834) (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Interest (including tax-exempt interest)	51,856,235	5,713,226		
	b Interest exempt under section 103	7,314,009	1,836,854		
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b), from line 1c, column (a)			1d	
	2 Dividends and inclusions (Schedule C, line 17)			2	
	3 Rents			3	
	4 Royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6		
7 Capital gain net income from Schedule D (Form 1120), line 18			7		
8 Gross investment income. Add lines 1d through 7			8	563,985,445	
Deductions	9 Real estate taxes			9	*671
	10 Other real estate expenses			10	2,977
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach statement)			13	6,336
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	*2,540
	16 Total. Add lines 9 through 15			16	20,247
	17 Investment expenses (see instructions) (attach statement)			17	105,000
	18 Total deductions. Add lines 16 and 17			18	645,351,807
	19 Subtract line 18 from line 8			19	56,981,202
	20 Dividends received and other special deductions (Schedule C, line 30)			20	
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			21	456,100

Part II—Invested Assets Book Values**Note:** Complete only if claiming a deduction for general expenses allocated to investment income.

		(a) Beginning of tax year	(b) End of tax year
22	Real estate	22 13,142	22,195
23	Mortgage loans	23 d	d
24	Collateral loans	24 126,852	*161,217
25	Policy loans, including premium notes	25 d	d
26	Bonds of domestic corporations	26 879,374	862,954
27	Stock of domestic corporations	27 2,290,519	1,900,561
28	Government obligations, etc.	28 251,428	407,791
29	Bank deposits bearing interest	29 5,095,364	5,206,323
30	Other interest-bearing assets (attach statement)	30 2,884,296	3,258,030
31	Total. Add lines 22 through 30	31 11,546,643	11,788,704
32	Add columns (a) and (b), line 31		32 23,335,347
33	Mean of invested assets for the tax year. Enter one-half of line 32		33 11,667,675
34	Multiply line 33 by 0.0025		34 29,169
35	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16	35 248,908	
36	Multiply line 33 by 0.0375	36 437,538	
37	Subtract line 36 from line 35. Don't enter less than zero	37 34,756	
38	Multiply line 37 by 0.25		38 8,689
39	Limitation on deduction for investment expenses. Add lines 34 and 38		39 36,499

Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions
 (see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from certain affiliated companies	9	
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	10	
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)	11	
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	12a	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	12b	
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, or 13 (attach Form(s) 5471)	12c	
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)	13	
14	Gross-up for foreign taxes deemed paid	14	
15	Reserved for future use	15	
16	Other dividends (attach statement)	16	
17	Total dividends and inclusions. Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	17	
Deductions		Dividends Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
18	Multiply line 1 by 50% (0.50)	18	
19	Multiply line 2 by 65% (0.65)	19	
20	Deduction for line 3 (see instructions)	20	
21	Multiply line 4 by 23.3% (0.233)	21	
22	Multiply line 5 by 26.7% (0.267)	22	
23	Multiply line 6 by 50% (0.50)	23	
24	Multiply line 7 by 65% (0.65)	24	
25	Enter the amount from line 8	25	
26	Total. Add lines 18 through 25. (See instructions for limitation.)	26	
27	Total. Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	27	5,321
28	Section 250 deduction (attach Form 8993)	28	
29	Reserved for future use	29	
30	Total deductions. Add line 26, column (b), and lines 9, 10, 12a, and 28, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	30	

Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions
 (see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on certain debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	
6	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs)	6	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from certain affiliated companies	9	
10	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	10	
11	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend)	11	
12a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	12a	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	12b	
c	Other inclusions from CFCs under subpart F not included on line 12a, 12b, or 13 (attach Form(s) 5471)	12c	
13	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992)	13	
14	Gross-up for foreign taxes deemed paid	14	
15	Reserved for future use	15	
16	Other dividends (attach statement)	16	
17	Total dividends and inclusions. Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	17	
Deductions		Dividends Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
18	Multiply line 1 by 50% (0.50)	18	
19	Multiply line 2 by 65% (0.65)	19	
20	Deduction for line 3 (see instructions)	20	
21	Multiply line 4 by 23.3% (0.233)	21	
22	Multiply line 5 by 26.7% (0.267)	22	
23	Multiply line 6 by 50% (0.50)	23	
24	Multiply line 7 by 65% (0.65)	24	
25	Enter the amount from line 8	25	
26	Total. Add lines 18 through 25. (See instructions for limitation.)	26	
27	Total. Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	27	2,222,067
28	Section 250 deduction (attach Form 8993)	28	
29	Reserved for future use	29	
30	Total deductions. Add line 26, column (b), and lines 9, 10, 12a, and 28, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	30	

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	3,155
2	Unearned premiums on outstanding business at the end of the preceding tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	2a	82
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	11
c	Discounted unearned premiums attributable to title insurance	2c	20
d	Enter 80% of all other unearned premiums. See instructions	2d	2,134
e	Total. Add lines 2a through 2d	2e	2,182
3	Total. Add lines 1 and 2e	3	3,162
4	Unearned premiums on outstanding business at the end of the current tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	4a	81
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	11
c	Discounted unearned premiums attributable to title insurance	4c	18
d	Enter 80% of all other unearned premiums. See instructions	4d	2,350
e	Total. Add lines 4a through 4d	4e	2,401
5	Subtract line 4e from line 3	5	3,123
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	*18
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	3,134

Schedule F Losses Incurred (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)	1	3,087
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	73
b	Discounted unpaid losses	2b	2,752
c	Total. Add lines 2a and 2b	2c	2,791
3	Add lines 1 and 2c	3	3,198
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	68
b	Discounted unpaid losses	4b	2,563
c	Total. Add lines 4a and 4b	4c	2,602
5	Subtract line 4c from line 3	5	3,165
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	441
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	462
8	Losses incurred (line 5 plus line 6 less line 7)	8	3,164
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	905
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	10	d
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	11	d
12	Total. Add lines 9, 10, and 11	12	1,540
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions	13	1,540
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	3,014

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written	1	1,325,723,519
2	Unearned premiums on outstanding business at the end of the preceding tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	2a	222,993,711
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b	2,765,662
c	Discounted unearned premiums attributable to title insurance	2c	4,478,170
d	Enter 80% of all other unearned premiums. See instructions	2d	228,017,722
e	Total. Add lines 2a through 2d	2e	458,255,265
3	Total. Add lines 1 and 2e	3	1,761,734,448
4	Unearned premiums on outstanding business at the end of the current tax year:		
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and unearned premiums of section 833 organizations. See instructions	4a	207,544,066
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b	2,622,893
c	Discounted unearned premiums attributable to title insurance	4c	4,543,790
d	Enter 80% of all other unearned premiums. See instructions	4d	252,454,738
e	Total. Add lines 4a through 4d	4e	467,177,777
5	Subtract line 4e from line 3	5	1,294,502,830
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)	6	*163,444
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1	7	1,431,766,820

Schedule F Losses Incurred (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement)	1	866,919,951
2	Balance outstanding at the end of the current tax year for:		
a	Unpaid losses on life insurance contracts	2a	6,492,350
b	Discounted unpaid losses	2b	712,511,411
c	Total. Add lines 2a and 2b	2c	719,004,673
3	Add lines 1 and 2c	3	1,576,869,884
4	Balance outstanding at the end of the preceding tax year for:		
a	Unpaid losses on life insurance contracts	4a	6,081,053
b	Discounted unpaid losses	4b	650,843,209
c	Total. Add lines 4a and 4b	4c	656,924,263
5	Subtract line 4c from line 3	5	919,945,622
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year	6	21,042,706
7	Estimated salvage and reinsurance recoverable at the end of the current tax year	7	20,858,276
8	Losses incurred (line 5 plus line 6 less line 7)	8	920,129,838
9	Tax-exempt interest subject to section 832(b)(5)(B)	9	5,427,256
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27)	10	d
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F)	11	d
12	Total. Add lines 9, 10, and 11	12	7,709,514
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions	13	1,927,379
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26	14	984,122,329

Schedule G Other Capital Losses (see instructions)

Note: Include capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.

1	Dividends and similar distributions paid to policyholders	1	
2	Losses paid	2	
3	Expenses paid	3	
4	Total. Add lines 1, 2, and 3	4	
Note: Adjust lines 5 through 8 to cash method if necessary.			
5	Interest received	5	
6	Dividends received and inclusions (Schedule C, line 17)	6	
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7	
8	Net premiums received	8	
9	Total. Add lines 5 through 8	9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10	*27

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12 Totals. Column (c) must not be more than line 10. (Enter amount from column (g) on Schedule A, line 28, or Schedule B, line 15, whichever applies.)						

Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	30
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	2	30
3	Total. Add lines 1 and 2	3	30
4	Multiply line 3 by 0.25	4	30
5	Beginning adjusted surplus	5	29
6	Special deduction. If you checked "No" on line 13 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. See instructions for limitation	6	d
7	Net operating loss deduction (Schedule A, line 36b)	7	d
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	13
b	Adjusted dividends-received deduction	8b	30
9	Taxable income (Schedule A, line 37)	9	99
10	Ending adjusted surplus. Add lines 5 through 9	10	105

Schedule G Other Capital Losses (see instructions)

Note: Include capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.

1	Dividends and similar distributions paid to policyholders	1	
2	Losses paid	2	
3	Expenses paid	3	
4	Total. Add lines 1, 2, and 3	4	
Note: Adjust lines 5 through 8 to cash method if necessary.			
5	Interest received	5	
6	Dividends received and inclusions (Schedule C, line 17)	6	
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7	
8	Net premiums received	8	
9	Total. Add lines 5 through 8	9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10	*140,086

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12 Totals. Column (c) must not be more than line 10. (Enter amount from column (g) on Schedule A, line 28, or Schedule B, line 15, whichever applies.)						

Schedule H Special Deduction and Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1	215,603,922
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts	2	21,105,833
3	Total. Add lines 1 and 2	3	236,709,755
4	Multiply line 3 by 0.25	4	59,177,439
5	Beginning adjusted surplus	5	64,622,105
6	Special deduction. If you checked "No" on line 13 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. See instructions for limitation	6	d
7	Net operating loss deduction (Schedule A, line 36b)	7	d
8	Net exempt income:		
a	Adjusted tax-exempt income	8a	35,600
b	Adjusted dividends-received deduction	8b	282,898
9	Taxable income (Schedule A, line 37)	9	1,343,075
10	Ending adjusted surplus. Add lines 5 through 9	10	66,659,527

Form **1120-PC** (2022)

Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			7a	Enter the total unpaid losses shown on the corporation's annual statement:		
a	☐ Cash			(1)	For the current tax year: \$ 167,877,760,390		
b	☐ Accrual			(2)	For the previous tax year: \$ 570,948,441		
c	☐ Other (specify) _____			b	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
2	Check box for kind of company:			(1)	For the current tax year: \$ 109,937,543		
a	☐ Mutual			(2)	For the previous tax year: \$ 104,654,899		
b	☐ Stock			8	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			9	Enter the amount of tax-exempt interest received or accrued during the tax year: \$ _____		
	If "Yes," attach a statement showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			10	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ☐		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
	If "Yes," enter name and EIN of the parent corporation _____			11	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on Schedule A, line 36b.) . . . \$ _____		
	_____			12	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		
	_____				If "Yes," complete and attach Schedule UTP.		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			13	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)?		
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered on line 4 above.)				Enter:		
	Enter percentage owned _____			(a)	Section 833(c)(5) MLR numerator . . . \$ _____		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation?			(b)	Section 833(c)(5) MLR denominator . . . \$ _____		
	If "Yes," enter:			(c)	Section 833(c)(5) MLR . . . % _____		
	a Percentage owned, and _____			14	If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income:		
	b Owner's country _____				(a) Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20% of the net written premiums (or, if greater, direct written premiums) of the corporation for the tax year is attributable to any one policyholder?		
	(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached				(b) If the answer to (a) is "No," does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)?		

Schedule I Other Information (see instructions) *(continued)*

	Yes	No		Yes	No
15 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		YES 228	17 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		YES 68
16 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$ d		YES *6	18 Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		YES 490

Schedule L Balance Sheets per Books**Note:** All filers are required to complete this schedule.

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable . .				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. Government obligations				
5 Tax-exempt securities (see instructions) .				
6 Other current assets (attach statement) .				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement) . .				
10a Buildings and other depreciable assets .				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only) . .				
b Less accumulated amortization	()		()	
14 Other assets (attach statement)				
15 Total assets				16,777
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (see instructions) . .		14,233		15,146
19 Other current liabilities (attach statement) .				
20 Loans from shareholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach statement)				
23 Capital stock: a Preferred stock				
b Common stock				
24 Additional paid-in capital				
25 Retained earnings—appropriated (attach statement)				
26 Retained earnings—unappropriated				
27 Adjustments to shareholders' equity (attach statement)				
28 Less cost of treasury stock		()		()
29 Total liabilities and shareholders' equity				16,777

Schedule I Other Information (see instructions) *(continued)*

	Yes	No		Yes	No
15 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.			17 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
16 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$			18 Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions		

Schedule L Balance Sheets per Books**Note:** All filers are required to complete this schedule.

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. Government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (attach statement)				
15 Total assets				3,895,714,555
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (see instructions)		1,369,458,674		1,453,810,229
19 Other current liabilities (attach statement)				
20 Loans from shareholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach statement)				
23 Capital stock: a Preferred stock				
b Common stock				
24 Additional paid-in capital				
25 Retained earnings—appropriated (attach statement)				
26 Retained earnings—unappropriated				
27 Adjustments to shareholders' equity (attach statement)				
28 Less cost of treasury stock		()		()
29 Total liabilities and shareholders' equity				3,895,714,555

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more. See instructions.

1	Net income (loss) per books	14,336	7	Income recorded on books this year not included in this return (itemize):	
2	Federal income tax per books	11,778	a	Tax-exempt interest \$ _____	1,248
3	Excess of capital losses over capital gains	6,743			11,354
4	Income subject to tax not recorded on books this year (itemize): _____	1,700	8	Deductions in this tax return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted in this return (itemize):		a	Depreciation \$ _____	48
a	Depreciation \$ _____	121	b	Charitable contributions \$ _____	3,238
b	Charitable contributions \$ _____				13,159
c	Travel and entertainment \$ _____	*39	9	Add lines 7 and 8	13,159
		5,333	10	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9	14,293
6	Add lines 1 through 5	14,360			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	2,591
2	Net income (loss) per books			b Stock	*18
3	Other increases (itemize): _____			c Property	*7
		5,913	6	Other decreases (itemize): _____	7,435
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2022)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more. See instructions.

1	Net income (loss) per books	3,089,485	7	Income recorded on books this year not included in this return (itemize):	
2	Federal income tax per books	69,296	a	Tax-exempt interest \$ _____	26,691
3	Excess of capital losses over capital gains	366,793			3,262,529
4	Income subject to tax not recorded on books this year (itemize): _____	266,429	8	Deductions in this tax return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted in this return (itemize):		a	Depreciation \$ _____	1,260
a	Depreciation \$ _____	1,129	b	Charitable contributions \$ _____	744,080
b	Charitable contributions \$ _____				4,010,249
c	Travel and entertainment \$ _____	*32	9	Add lines 7 and 8	4,010,249
		1,041,090	10	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9	818,637
6	Add lines 1 through 5	4,829,716			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	12,977,056
2	Net income (loss) per books			b Stock	*49,414
3	Other increases (itemize): _____			c Property	*359,314
		66,316,938	6	Other decreases (itemize): _____	162,191,198
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Form **1120-PC** (2022)

**SCHEDULE M-3
(Form 1120-PC)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Property and Casualty
Insurance Companies With Total Assets of \$10 Million or More**

OMB No. 1545-0123

▶ Attach to Form 1120-PC.

▶ Go to www.irs.gov/Form1120PC for instructions and the latest information.

Check applicable box(es). **1,802** (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-PC only) **147**
492 (3) ☐ Mixed 1120/L/PC group (4) ☒ **NONE CHECKED** **67**

Name of corporation (common parent, if consolidated return)

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? **65**
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. **2,411**
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period? **1,548**
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement. **859**
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period? **632**
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement. **234**
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning **2,270** Ending **2,270**
- b** Has the corporation's income statement been restated for the income statement period on line 2a? **-**
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **2,276**
☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? **18**
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) **2,254**
☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded? **61**
☐ **Yes.** **2,207**
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock **60**
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock **59**

- | | 4a | |
|---|--------------|--------------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 2,459 | |
| b Indicate accounting standard used for line 4a (see instructions). | | |
| GAAP \ 1,155 R IFRS { 21 STAT { 901 OTHER 71 | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | 63 |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 52 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | 81 |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 82 |
| 7a Net income (loss) of other includible foreign disregarded entities (attach statement) | 7a | d |
| b Net income (loss) of other includible U.S. disregarded entities (attach statement) | 7b | d |
| c Net income (loss) of other includible corporations (attach statement) | 7c | 62 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 38 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 23 |
| 10a Intercompany dividend adjustments to reconcile to line 11 (attach statement) | 10a | 22 |
| b Other statutory accounting adjustments to reconcile to line 11 (attach statement) | 10b | 175 |
| c Other adjustments to reconcile to amount on line 11 (attach statement) | 10c | 70 |
| 11 Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c.
Note: Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2. | 11 | 2,462 |
| 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. | | |

	Total Assets	Total Liabilities
a Included on Part I, line 4	2,343	2,339
b Removed on Part I, line 5	57	56
c Removed on Part I, line 6	89	86
d Included on Part I, line 7	55	51

**SCHEDULE M-3
(Form 1120-PC)**(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Property and Casualty
Insurance Companies With Total Assets of \$10 Million or More**

OMB No. 1545-0123

▶ Attach to Form 1120-PC.

▶ Go to www.irs.gov/Form1120PC for instructions and the latest information.

Check applicable box(es).

(1) ☐ Non-consolidated return(2) ☐ Consolidated return (Form 1120-PC only)(3) ☐ Mixed 1120/L/PC group(4) ☐ Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?
☐ **Yes.**
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

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- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

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4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	12,671,420
b	Indicate accounting standard used for line 4a (see instructions). (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(5,396,411)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,361,360
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(4,843,239)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	4,223,706
7a	Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	d
b	Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	d
c	Net income (loss) of other includible corporations (attach statement)	7c	2,381,105
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	9,993,572
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	19,827,156
10a	Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	1,512,402
b	Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	7,435,850
c	Other adjustments to reconcile to amount on line 11 (attach statement)	10c	-1,895,384
11	Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c. Note: Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.	11	47,276,506
12	Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.		

	Total Assets	Total Liabilities
a Included on Part I, line 4 ▶	3,272,594,902	2,330,829,608
b Removed on Part I, line 5 ▶	196,611,803	139,031,925
c Removed on Part I, line 6 ▶	131,794,610	131,643,509
d Included on Part I, line 7 ▶	181,157,249	120,196,958

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp. (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp. (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 11)		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	-	d	
2	Gross foreign dividends not previously taxed . . .	379	20	24	388
3	Subpart F, QEF, and similar income inclusions . . .		26	22	42
4	Gross-up for foreign taxes deemed paid		*10	61	67
5	Gross foreign distributions previously taxed	6	d	d	
6	Income (loss) from equity method U.S. corporations .	46	*12	39	
7	U.S. dividends not eliminated in tax consolidation .	1,263	475	139	1,268
8	Minority interest for includible corporations	d	-	d	
9	Income (loss) from U.S. partnerships	253	367	102	429
10	Income (loss) from foreign partnerships	16	28	7	30
11	Income (loss) from other pass-through entities . . .	24	26	14	37
12	Items relating to reportable transactions (attach statement)	*14	57	*6	59
13	Interest income (attach Form 8916-A)	2,193	653	871	2,197
14	Hedging transactions	7	d	d	8
15	Mark-to-market income (loss)	213	220	*7	22
16	Premium income (attach statement)	1,970	1,528	220	1,787
17	Sale versus lease (for sellers and/or lessors)	*6	d	d	d
18	Section 481(a) adjustments		d	d	392
19	Reserved for future use				
20	Income recognition from long-term contracts	d	d	-	d
21	Original issue discount and other imputed interest .	19	15	*8	25
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	1,670	1,543	157	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		1,145	70	1,196
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		1,226	58	1,262
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .		222	18	243
e	Abandonment losses		9	-	9
f	Worthless stock losses (attach statement)		5	-	5
g	Other gain/loss on disposition of assets		237	*7	241
24	Capital loss limitation and carryforward used		696	179	873
25	Other income (loss) items with differences (attach statement)	661	960	416	928
26	Total income (loss) items. Combine lines 1 through 25	2,325	2,076	1,316	2,325
27	Total expense/deduction items (from Part III, line 40)	2,288	1,930	1,996	2,147
28	Other items with no differences	2,132			2,133
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	2,320	2,212	2,066	2,341
b	1120 subgroup reconciliation totals	482	385	405	484
c	Life insurance subgroup reconciliation totals	23	24	23	24
30	Reconciliation totals. Combine lines 29a through 29c	2,330	2,213	2,076	2,345

Note: Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp. (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp. (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 11)		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	d	-	d	
2	Gross foreign dividends not previously taxed	908,663	12,188	68,278	989,081
3	Subpart F, QEF, and similar income inclusions		119,914	800,379	920,303
4	Gross-up for foreign taxes deemed paid		*10,942	60,668	71,612
5	Gross foreign distributions previously taxed	67,152	d	d	
6	Income (loss) from equity method U.S. corporations	613,553	*-13,410	-600,251	
7	U.S. dividends not eliminated in tax consolidation	8,384,979	17,268	-387,212	8,015,035
8	Minority interest for includible corporations	d	-	d	
9	Income (loss) from U.S. partnerships	4,381,285	210,250	-7,276	4,584,259
10	Income (loss) from foreign partnerships	521,386	-27,658	9,161	502,889
11	Income (loss) from other pass-through entities	89,606	-20,057	64,697	134,246
12	Items relating to reportable transactions (attach statement)	*6,578	-18,743	*-1,214	-13,378
13	Interest income (attach Form 8916-A)	45,384,254	-987,559	-5,242,137	39,150,138
14	Hedging transactions	-17,471	d	d	54,315
15	Mark-to-market income (loss)	-371,561	596,597	*-247	224,789
16	Premium income (attach statement)	1,270,383,911	4,180,802	-97,807	1,274,463,078
17	Sale versus lease (for sellers and/or lessors)	*19,542	d	d	d
18	Section 481(a) adjustments		d	d	-410,724
19	Reserved for future use				
20	Income recognition from long-term contracts	d	d	-	d
21	Original issue discount and other imputed interest	82,806	109,848	*-116,281	76,374
22	Reserved for future use				
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities	-7,273,926	6,967,696	305,392	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		6,629,361	79,117	6,717,260
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-7,111,440	-258,279	-7,375,081
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-261,145	-21,255	-281,559
e	Abandonment losses		-40,007	-	-40,007
f	Worthless stock losses (attach statement)		-13,173	-	-13,173
g	Other gain/loss on disposition of assets		49,418	*-73,298	-40,724
24	Capital loss limitation and carryforward used		993,662	135,872	1,129,500
25	Other income (loss) items with differences (attach statement)	7,299,388	23,031,104	780,389	31,111,000
26	Total income (loss) items. Combine lines 1 through 25	1,330,631,699	34,102,613	-4,738,540	1,359,977,754
27	Total expense/deduction items (from Part III, line 40)	-646,161,418	-17,339,103	11,984,898	-651,513,698
28	Other items with no differences	-660,919,306			-660,635,191
29a	Mixed groups, see instructions. All others, combine lines 26 through 28	23,370,169	16,915,119	7,041,516	47,314,540
b	1120 subgroup reconciliation totals	21,874,412	11,200,997	-27,726,530	5,348,563
c	Life insurance subgroup reconciliation totals	1,482,557	-397,974	589,031	1,673,614
30	Reconciliation totals. Combine lines 29a through 29c	46,972,734	27,721,980	-20,117,065	54,347,367

Note: Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp. (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp. (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions)

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	1,670	42	1,631	
2	U.S. deferred income tax expense	613	88	526	
3	State and local current income tax expense	351	94	38	368
4	State and local deferred income tax expense	43	26	17	
5	Foreign current income tax expense (other than foreign withholding taxes)	74	*8	66	9
6	Foreign deferred income tax expense	9	-	9	
7	Foreign withholding taxes	98	18	79	23
8	Stock option expense	26	20	25	21
9	Other equity-based compensation	42	29	29	39
10	Meals and entertainment	707	*6	531	643
11	Fines and penalties	357	d	d	37
12	Judgments, damages, awards, and similar costs	9	d	d	6
13	Parachute payments	-	-	-	-
14	Compensation with section 162(m) limitation	61	*10	57	49
15	Pension and profit-sharing	250	138	10	254
16	Other post-retirement benefits	97	d	d	98
17	Deferred compensation	130	158	10	108
18	Charitable contribution of cash and tangible property	422	48	51	406
19	Charitable contribution of intangible property	19	*6	5	18
20	Charitable contribution limitation/carryforward		140	11	147
21	Write-off of premium receivables	38	8	-	36
22	Guarantee fund assessments	183	d	d	180
23	Current year acquisition or reorganization investment banking fees	d	d	d	-
24	Current year acquisition or reorganization legal and accounting fees	d	d	d	d
25	Current year acquisition/reorganization other costs	7	*13	d	d
26	Amortization of acquisition, reorganization, and start-up costs	13	169	*8	174
27	Amortization/impairment of goodwill, insurance in force, and ceding commissions	35	87	13	93
28	Other amortization or impairment write-offs	144	315	11	317
29	Discounting of unpaid losses (section 846) (attach statement)	1,733	1,615	129	1,702
30	Reduction of loss deduction (section 832(b)(5)(B))		45	1,018	1,046
31	Depreciation	764	678	14	744
32	Bad debt expense and/or agency balances written off	384	d	d	377
33	Reserved for future use				
34	Corporate-owned life insurance premiums	53	*8	50	10
35	Purchase versus lease (for purchasers and/or lessees)	*11	d	d	*7
36	Interest expense (attach Form 8916-A)	485	74	24	491
37	Research and development costs	61	96	d	d
38	Section 118 exclusion (attach statement)	-	-	d	d
39	Other expense/deduction items with differences (attach statement)	1,488	1,237	948	1,405
40	Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	2,287	1,927	1,992	2,146

Name of corporation (common parent, if consolidated return) Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)		Employer identification number
Check applicable box(es). (1) ☐ Consolidated group (2) ☐ Parent corp. (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp. (5) ☐ Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III **Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	9,464,903	-19,949	-9,447,077	
2 U.S. deferred income tax expense	-428,076	54,713	373,363	
3 State and local current income tax expense	961,966	100,772	-15,962	1,046,776
4 State and local deferred income tax expense	60,800	-73,514	12,713	
5 Foreign current income tax expense (other than foreign withholding taxes)	200,965	*-314	-199,336	1,315
6 Foreign deferred income tax expense	36,064	-	-36,064	
7 Foreign withholding taxes	37,682	-63	-30,093	7,526
8 Stock option expense	307,845	-45,312	283,743	546,276
9 Other equity-based compensation	888,239	-159,451	246,267	975,056
10 Meals and entertainment	385,358	*-28	-217,273	168,056
11 Fines and penalties	102,702	d	d	14,321
12 Judgments, damages, awards, and similar costs	29,757	d	d	21,212
13 Parachute payments	-	-	-	-
14 Compensation with section 162(m) limitation	1,453,518	*-5,047	-638,059	810,412
15 Pension and profit-sharing	1,650,108	232,509	1,558	1,884,175
16 Other post-retirement benefits	1,043,219	d	d	1,416,681
17 Deferred compensation	1,020,369	41,434	-38,099	1,023,703
18 Charitable contribution of cash and tangible property	585,185	-70,876	8,043	522,352
19 Charitable contribution of intangible property	42,264	*-1,101	10,344	51,507
20 Charitable contribution limitation/carryforward		-51,230	7,581	-43,649
21 Write-off of premium receivables	234,319	-154,601	-	79,718
22 Guarantee fund assessments	177,360	d	d	230,703
23 Current year acquisition or reorganization investment banking fees	d	d	d	-
24 Current year acquisition or reorganization legal and accounting fees	d	d	d	d
25 Current year acquisition/reorganization other costs	577,134	*-496,638	d	d
26 Amortization of acquisition, reorganization, and start-up costs	115,578	13,274	*122	128,973
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions	378,218	353,307	-34,732	696,793
28 Other amortization or impairment write-offs	400,497	286,031	-26,319	660,199
29 Discounting of unpaid losses (section 846) (attach statement)	344,018,187	-1,772,033	-364,393	341,882,318
30 Reduction of loss deduction (section 832(b)(5)(B))		-3,742	-1,653,165	-1,656,918
31 Depreciation	3,169,174	429,321	-2,772	3,595,723
32 Bad debt expense and/or agency balances written off	1,829,083	d	d	1,973,714
33 Reserved for future use				
34 Corporate-owned life insurance premiums	-43,109	*-5,027	57,659	9,524
35 Purchase versus lease (for purchasers and/or lessees)	*15,507	d	d	*15,879
36 Interest expense (attach Form 8916-A)	1,660,768	265,828	-6,286	1,920,310
37 Research and development costs	1,322,572	-2,982,493	d	d
38 Section 118 exclusion (attach statement)	-	-	d	d
39 Other expense/deduction items with differences (attach statement)	274,473,972	20,830,677	-208,870	295,096,541
40 Total expense/deduction items. Combine lines 1 through 39. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	646,197,197	17,332,716	-11,990,469	651,539,141

TOTAL RETURNS FILED		5,674		CALENDAR YEAR		5,592		FISCAL YEAR		81	
Form 1120-REIT		U.S. Income Tax Return for Real Estate Investment Trusts								OMB No. 1545-0123	
Department of the Treasury Internal Revenue Service		For calendar year 2022 or tax year beginning _____, 2022, ending _____, 20_____								2022	
		Go to www.irs.gov/Form1120REIT for instructions and the latest information.									
A Year of REIT status election		Please Type or Print		Name Corporation 2022 Line Item Counts (Estimated from SOI Sample)				C Employer identification number 5,674			
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) -				Number, street, and room or suite no. (If a P.O. box, see instructions.)				D Date REIT established 5,674			
				City or town, state, and ZIP code				E Total assets (see instructions) \$ 5,472			
F Check applicable box(es)		INITIAL 865		FINAL 165		NAME CHG 48		n		H PBA code (see instructions) 5,674	
G Identify the type of REIT (see instructions)		5,034		Equity REIT 639		Mortgage REIT					
Part I—Real Estate Investment Trust Taxable Income (see instructions)											
Income (EXCLUDING income required to be reported in Part II or Part IV)											
1 Dividends										1	
2 Interest										2	
3 Gross rents from real property										3 2,710	
4 Other gross rents										4	
5 Capital gain net income (attach Schedule D (Form 1120))										5	
6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)										6	
7 Other income (see instructions—attach statement)										7	
8 Total income. Add lines 1 through 7										8 5,488 [1]	
Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)											
9 Compensation of officers (see instructions—attach Form 1125-E)										9	
10 Salaries and wages (less employment credits)										10	
11 Repairs and maintenance										11	
12 Bad debts										12	
13 Rents										13	
14 Taxes and licenses										14	
15 Interest (see instructions)										15	
16 Depreciation (attach Form 4562)										16	
17 Advertising										17	
18 Other deductions (see instructions—attach statement)										18	
19 Total deductions. Add lines 9 through 18										19 5,576 [1]	
20 Taxable income before net operating loss and other special deductions. Subtract line 19 from line 8										20 5,670 [1]	
21 Less: a Net operating loss deduction (see instructions)										21a	
b Total deduction for dividends paid (Schedule A, line 7)										21b 2,653	
c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)										21c d	
										21d 2,679	
Sign Here		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.									
		Signature of officer				Date		Title		May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No	
Paid Preparer Use Only		Print/Type preparer's name				Preparer's signature		Date		Check ☐ if self-employed PTIN	
		Firm's name						Firm's EIN			
		Firm's address						Phone no.			
For Paperwork Reduction Act Notice, see separate instructions.											
Cat. No. 64114F Form 1120-REIT (2022)											

Form **1120-REIT****U.S. Income Tax Return for Real Estate Investment Trusts**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2022 or tax year beginning _____, 2022, ending _____, 20_____

2022Go to www.irs.gov/Form1120REIT for instructions and the latest information.**A** Year of REIT status election

Name

C Employer identification number**B** Check if a:

- 1** REIT with 100% owned subsidiaries (see instructions) ☐
- 2** Personal holding co. (attach Sch. PH) ☐

Please
Type
or
Print**Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**

Number, street, and room or suite no. (If a P.O. box, see instructions.)

D Date REIT established

City or town, state, and ZIP code

E Total assets (see instructions)\$ **3,724,425,540****F** Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**H** PBA code (see instructions)**G** Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT**Part I—Real Estate Investment Trust Taxable Income** (see instructions)**Income** (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1		
2	Interest	2		
3	Gross rents from real property	3	123,014,372	
4	Other gross rents	4		
5	Capital gain net income (attach Schedule D (Form 1120))	5		
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
7	Other income (see instructions—attach statement)	7		
8	Total income. Add lines 1 through 7	8	291,077,582	[1]

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers (see instructions—attach Form 1125-E)	9		
10	Salaries and wages (less employment credits)	10		
11	Repairs and maintenance	11		
12	Bad debts	12		
13	Rents	13		
14	Taxes and licenses	14		
15	Interest (see instructions)	15		
16	Depreciation (attach Form 4562)	16		
17	Advertising	17		
18	Other deductions (see instructions—attach statement)	18		
19	Total deductions. Add lines 9 through 18	19	193,133,420	[1]
20	Taxable income before net operating loss and other special deductions. Subtract line 19 from line 8	20	97,944,163	[1]
21	Less: a Net operating loss deduction (see instructions)	21a		
	b Total deduction for dividends paid (Schedule A, line 7)	21b	114,328,995	
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c	d	
		21d	117,675,200	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F

Form **1120-REIT** (2022)

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	25	[1]
23	Total tax (Schedule J, line 8)	23	48	[1]
24	Reserved for future use	24		
25	Payments:			
a	2021 overpayment credited to 2022 25a			
b	2022 estimated tax payments 25b			
c	Less 2022 refund applied for on Form 4466 25c ()	d Bal	25d	
e	Tax deposited with Form 7004 25e			
f	Credits: (1) Form 2439 (2) Form 4136 25f			
g	Reserved for future use 25g			
h	Reserved for future use 25h	25i		
26	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	26		
27	Tax due. If line 25i is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25i is larger than the total of lines 23 and 26, enter amount overpaid	28		
29	Enter amount of line 28 you want: Credited to 2023 estimated tax Refunded	29		

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	Tax on net income from foreclosure property. Multiply line 5 by 21% (0.21). Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a		
b	Enter total income from foreclosure property from Part II, line 3	1b	d	
c	Total. Add lines 1a and 1b	1c		
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	191	
b	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	2b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	2c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	2d		
e	Subtract lines 2a, 2b, 2c, and 2d from line 1c	2e		
f	Multiply line 2e by 95% (0.95)	2f		
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3	5,542	
4	Subtract line 3 from line 2f. (If zero or less, enter -0-.)	4		
5a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	5a		
b	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	5b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	5c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	5d		
e	Subtract lines 5a, 5b, 5c, and 5d from line 1c	5e		
f	Multiply line 5e by 75% (0.75)	5f		
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6	5,508	
7	Subtract line 6 from line 5f. (If zero or less, enter -0-.)	7		
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8		
9	Enter the amount from Part I, line 20	9		
10	Enter the net capital gain from Schedule D (Form 1120), line 17	10		
11	Subtract line 10 from line 9	11		
12a	Enter total income from Part I, line 8	12a		
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b		
c	Add lines 12a and 12b	12c		
13	Enter capital gain net income from Part I, line 5	13		
14	Subtract line 13 from line 12c	14		
15	Divide line 11 by line 14. Carry the result to five decimal places	15		
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16		

Tax and Payments

22	Real estate investment trust taxable income. Subtract line 21d from line 20	22	78,032	[1]
23	Total tax (Schedule J, line 8)	23	27,384	[1]
24	Reserved for future use	24		
25	Payments:			
a	2021 overpayment credited to 2022 25a			
b	2022 estimated tax payments 25b			
c	Less 2022 refund applied for on Form 4466 25c () d Bal	25d		
e	Tax deposited with Form 7004	25e		
f	Credits: (1) Form 2439 (2) Form 4136	25f		
g	Reserved for future use	25g		
h	Reserved for future use	25h		25i
26	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	26		
27	Tax due. If line 25i is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25i is larger than the total of lines 23 and 26, enter amount overpaid	28		
29	Enter amount of line 28 you want: Credited to 2023 estimated tax Refunded	29		

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach statement)	1	
2	Gross income from foreclosure property (see instructions—attach statement)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach statement)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	Tax on net income from foreclosure property. Multiply line 5 by 21% (0.21). Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a		
b	Enter total income from foreclosure property from Part II, line 3	1b	d	
c	Total. Add lines 1a and 1b			1c
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a	1,260,869	
b	Enter income from passive foreign exchange gain referred to in section 856(n)(3). See instructions	2b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	2c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	2d		
e	Subtract lines 2a, 2b, 2c, and 2d from line 1c	2e		
f	Multiply line 2e by 95% (0.95)			2f
3	Enter income on line 1c from sources referred to in section 856(c)(2)	3	369,096,930	
4	Subtract line 3 from line 2f. (If zero or less, enter -0-.)	4		
5a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	5a		
b	Enter income from real estate foreign exchange gain referred to in section 856(n)(2). See instructions	5b		
c	Enter income from sources referred to in section 856(c)(5)(J)(i). See instructions	5c		
d	Enter the net section 965(a) inclusion reported in Part I. See instructions	5d		
e	Subtract lines 5a, 5b, 5c, and 5d from line 1c	5e		
f	Multiply line 5e by 75% (0.75)			5f
6	Enter income on line 1c from sources referred to in section 856(c)(3)	6	360,419,348	
7	Subtract line 6 from line 5f. (If zero or less, enter -0-.)	7		
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)	8		
9	Enter the amount from Part I, line 20	9		
10	Enter the net capital gain from Schedule D (Form 1120), line 17	10		
11	Subtract line 10 from line 9	11		
12a	Enter total income from Part I, line 8	12a		
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 7. (If line 7 is a loss, enter -0-.)	12b		
c	Add lines 12a and 12b			12c
13	Enter capital gain net income from Part I, line 5	13		
14	Subtract line 13 from line 12c	14		
15	Divide line 11 by line 14. Carry the result to five decimal places	15		
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c	16		

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	167
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	437
5	Deficiency dividends (section 860) (attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	d
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) 1,836 ☐			
	Important: Members of a controlled group, see instructions.			
2a	Tax on REIT taxable income	2a	23	[1]
b	Tax from Part II, line 6	2b	d	
c	Tax from Part III, line 16	2c	d	
d	Tax from Part IV, line 3	2d	d	
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e	-	
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f	d	
g	Income tax. Add lines 2a through 2f	2g	32	
3a	Foreign tax credit (attach Form 1118)	3a	-	[1]
b	Credit from Form 8834 (see instructions)	3b	-	
c	General business credit (attach Form 3800)	3c	d	
d	Other credits (attach statement—see instructions)	3d	-	
e	Total credits. Add lines 3a through 3d	3e	d	[1]
4	Subtract line 3e from line 2g	4	32	[1]
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-	
6	Interest on deferred tax liability for installment obligations under sections ☐ 453A(c) and/or ☐ 453(l)(3)	6	d	
7	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	7	d	[1]
8	Total tax. Add lines 4 through 7. Enter here and on line 23, page 2	8	48	[1]

Form **1120-REIT** (2022)

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	2,421,364
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	4,612,805
5	Deficiency dividends (section 860) (attach Form 976)	5	
6	Total dividends paid. Add lines 1 through 5	6	d
7	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 6 here and on line 21b of page 1	7	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120))	☐		
	Important: Members of a controlled group, see instructions.			
2a	Tax on REIT taxable income	2a	16,383	[1]
b	Tax from Part II, line 6	2b	d	
c	Tax from Part III, line 16	2c	d	
d	Tax from Part IV, line 3	2d	d	
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e	-	
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f	d	
g	Income tax. Add lines 2a through 2f	2g	20,023	
3a	Foreign tax credit (attach Form 1118)	3a	-	[1]
b	Credit from Form 8834 (see instructions)	3b	-	
c	General business credit (attach Form 3800)	3c	d	
d	Other credits (attach statement—see instructions)	3d	-	
e	Total credits. Add lines 3a through 3d	3e	d	[1]
4	Subtract line 3e from line 2g	4	19,952	[1]
5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-	
6	Interest on deferred tax liability for installment obligations under sections ☐ 453A(c) and/or ☐ 453(l)(3)	6	d	
7	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach statement)	7	d	[1]
8	Total tax. Add lines 4 through 7. Enter here and on line 23, page 2	8	27,384	[1]

Form **1120-REIT** (2022)

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a ☐ Cash 35		
b ☐ Accrual 5,622		
c ☐ Other (specify): 6		
2 At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3 Is the REIT a subsidiary in a parent-subsidiary controlled group?		
If "Yes," enter the name and EIN of the parent corporation: EIN 729 NAME 759		
4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)	YES	4,637
If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned 4,533		
5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT?	YES	1,927
If "Yes," enter:		
a Percentage owned: 1,927		
b Owner's country: 1,927		
c The REIT may have to file Form 5472. Enter number of Forms 5472 attached 1,215		
6 During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)	YES	3,893
If "Yes," file Form 5452.		
7 Check this box if the REIT issued publicly offered debt instruments with original issue discount ☐		
If so, the REIT may have to file Form 8281.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year \$ 8		
9 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) \$ 3,250		
10 Did the REIT have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions	YES	3,106
11 Does the REIT satisfy one or more of the following? See instructions	YES	483
a The REIT owns a pass-through entity with current or prior-year carryover excess business interest expense.		
b The REIT's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the REIT has business interest expense.		
c The REIT is a tax shelter and the REIT has business interest expense.		
If "Yes" to any of the above, complete and attach Form 8990.		
12 Is the REIT attaching Form 8996 to certify as a Qualified Opportunity Fund?	YES	6
If "Yes," enter amount from Form 8996, line 15 \$ -		

Form **1120-REIT** (2022)

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a ☐ Cash		
b ☐ Accrual		
c ☐ Other (specify): _____		
2 At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
3 Is the REIT a subsidiary in a parent-subsidiary controlled group?		
If "Yes," enter the name and EIN of the parent corporation: _____		
4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		
If "Yes," attach a statement showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned		
5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT?		
If "Yes," enter:		
a Percentage owned: _____		
b Owner's country: _____		
c The REIT may have to file Form 5472. Enter number of Forms 5472 attached		
6 During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)		
If "Yes," file Form 5452.		
7 Check this box if the REIT issued publicly offered debt instruments with original issue discount ☐		
If so, the REIT may have to file Form 8281.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
9 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) \$ _____		
10 Did the REIT have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		
11 Does the REIT satisfy one or more of the following? See instructions		
a The REIT owns a pass-through entity with current or prior-year carryover excess business interest expense.		
b The REIT's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the REIT has business interest expense.		
c The REIT is a tax shelter and the REIT has business interest expense.		
If "Yes" to any of the above, complete and attach Form 8990.		
12 Is the REIT attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 15 \$ _____		

Form **1120-REIT** (2022)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable . . .				
b	Less allowance for bad debts	()		()	
3	U.S. Government obligations				
4	Tax-exempt securities (see instructions) . .				
5	Other current assets (attach statement) . .				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement) . . .				
9a	Buildings and other depreciable assets . .				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only) . . .				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets		4,612		5,472 [1]
Liabilities and Shareholders' Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement) .				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement) . . .				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity . .				5,472 [1]
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions) [1]					
1	Net income (loss) per books	5,606	7	Income recorded on books this year not included on this return (itemize):	
2a	Federal income tax \$			Tax-exempt interest \$ 8	2,879
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()		8	Deductions on this return not charged against book income this year (itemize):	
c	Balance	97	a	Depreciation . \$ 1,607	
3	Excess of capital losses over capital gains	98	b	Net operating loss deduction (line 21a, page 1) . \$	
4	Income subject to tax not recorded on books this year (itemize):	2,588	c	Deduction for dividends paid (line 21b, page 1) . \$	4,750
5	Expenses recorded on books this year not deducted on this return (itemize):		9	Net income from foreclosure property	d
a	Depreciation . . . \$ 638		10	Net income from prohibited transactions	d
b	Section 4981 tax . \$		11	Add lines 7 through 10	5,002
c	Travel and entertainment \$ 644		12	REIT taxable income (line 22, page 2)—line 6 less line 11	3,401
		3,737			
6	Add lines 1 through 5	5,640			
Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23) [1]					
1	Balance at beginning of year		5	Distributions: a Cash	4,126
2	Net income (loss) per books			b Stock	24
3	Other increases (itemize):			c Property	32
			6	Other decreases (itemize):	1,471
		746	7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable . . .				
b	Less allowance for bad debts	()		()	
3	U.S. Government obligations				
4	Tax-exempt securities (see instructions) . .				
5	Other current assets (attach statement) . .				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement) . . .				
9a	Buildings and other depreciable assets . .				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only) . . .				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets		3,386,921,159		3,724,425,540 [1]
Liabilities and Shareholders' Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement) .				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity . .				3,724,425,540 [1]

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)		[1]
1	Net income (loss) per books	106,603,273
2a	Federal income tax \$	
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ()	
c	Balance	-229,295
3	Excess of capital losses over capital gains	14,986,130
4	Income subject to tax not recorded on books this year (itemize):	59,710,724
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$ 8,638,096	
b	Section 4981 tax . . . \$	
c	Travel and entertainment \$ 36,255	
		63,424,104
6	Add lines 1 through 5	244,485,940
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ 39,745	99,458,292
8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . \$ 12,695,496	
b	Net operating loss deduction (line 21a, page 1) . . . \$	
c	Deduction for dividends paid (line 21b, page 1) . . . \$	164,663,053
9	Net income from foreclosure property	d
10	Net income from prohibited transactions	d
11	Add lines 7 through 10	264,133,870
12	REIT taxable income (line 22, page 2)—line 6 less line 11	-19,477,380

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)		[1]
1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	
		32,017,012
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	123,137,907
	b Stock	426,077
	c Property	2,727,983
6	Other decreases (itemize):	88,339,309
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

TOTAL RETURNS FILED		17,245		CALENDAR YEAR		7,996		FISCAL YEAR		9,249	
Form 1120-RIC		U.S. Income Tax Return for Regulated Investment Companies								OMB No. 1545-0123	
Department of the Treasury Internal Revenue Service		For calendar year 2022 or tax year beginning , 2022, and ending , 20								2022	
Go to www.irs.gov/Form1120RIC for instructions and the latest information.											
A Year of RIC status election		Name of fund Corporation 2022 Line Item Counts (Estimated from SOI Sample)						C Employer identification number 17,245			
B Date fund was established (see instructions)		Number, street, and room or suite no. (If a P.O. box, see instructions.)						D Total assets (see instructions)			
		City or town, state, and ZIP code									
17,245		INITIAL		1,800		FINAL		1,740		NAME CHG	
								628		15,258	
E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return											
F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ☐											
Part I—Investment Company Taxable Income (see instructions)											
Income		1 Dividends						1			
		2 Interest						2			
		3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)						3		5,248	
		4 Payments with respect to securities loans						4		4,576	
		5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))						5			
		6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)						6			
		7 Other income (see instructions—attach statement)						7			
		8 Total income. Add lines 1 through 7						8		16,540 [1]	
Deductions (see instructions)		9 Compensation of officers (see instructions—attach Form 1125-E)						9			
		10 Salaries and wages (less employment credits)						10			
		11 Rents						11			
		12 Taxes and licenses						12			
		13 Interest (see instructions)						13			
		14 Depreciation (attach Form 4562)						14			
		15 Advertising						15			
		16 Registration fees						16		5,766	
		17 Insurance						17		2,009	
		18 Accounting and legal services						18		8,518	
		19 Management and investment advisory fees						19		12,792	
		20 Transfer agency, shareholder servicing, and custodian fees and expenses						20		10,653	
		21 Reports to shareholders						21		6,328	
		22 Other deductions (see instructions—attach statement)						22		12,463	
		23 Total deductions. Add lines 9 through 22						23		16,481 [1]	
		24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8						24		16,550 [1]	
		25 Less: a Deduction for dividends paid (Schedule A, line 8a)						25a		14,491	
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c)						25b		*8			
						25c		14,497			
Sign Here		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.									
		Signature of officer				Date		Title		May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No	
Paid Preparer Use Only		Print/Type preparer's name		Preparer's signature		Date		Check ☐ if self-employed		PTIN	
		Firm's name						Firm's EIN			
		Firm's address						Phone no.			
For Paperwork Reduction Act Notice, see separate instructions.											
Cat. No. 64140B Form 1120-RIC (2022)											

Form **1120-RIC****U.S. Income Tax Return for
Regulated Investment Companies**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2022 or tax year beginning _____, 2022, and ending _____, 20 _____

2022Go to www.irs.gov/Form1120RIC for instructions and the latest information.

A Year of RIC status election	Please type or print	Name of fund Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)	C Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Total assets (see instructions)
		City or town, state, and ZIP code	33,064,168,484

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ☐**Part I—Investment Company Taxable Income** (see instructions)

Income	1 Dividends	1		
	2 Interest	2		
	3 Net foreign currency gain or (loss) from section 988 transactions (attach statement)	3	-5,325,877	
	4 Payments with respect to securities loans	4	3,708,117	
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 16 (attach Schedule D (Form 1120))	5		
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7 Other income (see instructions—attach statement)	7		
	8 Total income. Add lines 1 through 7	8	752,112,067	[1]
Deductions (see instructions)	9 Compensation of officers (see instructions—attach Form 1125-E)	9		
	10 Salaries and wages (less employment credits)	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest (see instructions)	13		
	14 Depreciation (attach Form 4562)	14		
	15 Advertising	15		
	16 Registration fees	16	608,052	
	17 Insurance	17	51,549	
	18 Accounting and legal services	18	1,331,484	
	19 Management and investment advisory fees	19	82,526,526	
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20	11,726,767	
	21 Reports to shareholders	21	527,973	
	22 Other deductions (see instructions—attach statement)	22	22,235,565	
	23 Total deductions. Add lines 9 through 22	23	126,714,757	[1]
	24 Taxable income before deduction for dividends paid and deductions under sections 851(d)(2) and 851(i). Subtract line 23 from line 8	24	625,397,310	[1]
	25 Less: a Deduction for dividends paid (Schedule A, line 8a)	25a	635,481,676	
b Deductions for tax imposed under sections 851(d)(2) and 851(i) (Schedule J, line 2c)	25b	*1,545		
	25c	635,483,221		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only	Signature of officer	Date	Title	Check ☐ if self-employed	PTIN
	Print/Type preparer's name	Preparer's signature	Date		
	Firm's name	Firm's EIN	Phone no.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64140B

Form **1120-RIC** (2022)

Part I—Investment Company Taxable Income (see instructions) (continued)

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26	139	[1]
	27	Total tax. (Schedule J, line 8)	27	120	[1]
	28	Reserved for future use.	28		
	29a	2021 overpayment credited to 2022	29a		
	b	2022 estimated tax payments	29b		
	c	Less 2022 refund applied for on Form 4466	29c	()	
	dBal		29d		
	e	Tax deposited with Form 7004	29e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	29f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	29g		
	h	Reserved for future use	29h		
	i	Reserved for future use	29i		
	29j		29j		
30	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	30			
31	Amount owed. If line 29j is smaller than the total of lines 27 and 30, enter amount owed	31			
32	Overpayment. If line 29j is larger than the total of lines 27 and 30, enter amount overpaid	32			
33	Enter amount from line 32: Credited to 2023 estimated tax Refunded	33			

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	5,752
3	Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 21% (0.21). Enter tax here and on line 2b, Schedule J	4	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1	
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	8,166
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3	
4 Consent dividends (section 565) (attach Forms 972 and 973)	4	
5 Deficiency dividends (section 860) (attach Form 976)	5	
6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6	
7 Credits from tax credit bonds distributed to shareholders (see instructions)	7	
8 Deduction for dividends paid:		
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a	
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b	

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1 Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2022? ☐ Yes ☐ No If "Yes," complete lines 2 through 5.	
2 Amount of interest excludable from gross income under section 103(a)	2
3 Amounts disallowed as deductions under sections 265 and 171(a)(2)	3
4 Net income from tax-exempt obligations. Subtract line 3 from line 2	4
5 Amount of line 4 designated as exempt-interest dividends	5

Schedule J Tax Computation (see instructions)

1 Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	167	☐
2a Tax on investment company taxable income	2a	77
b Tax on undistributed net capital gain (from Part II, line 4)	2b	35
c Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c	d
d Income tax. Add lines 2a through 2c	2d	d
3a Foreign tax credit (attach Form 1118)	3a	-
b Credit from Form 8834, line 7 (attach Form 8834)	3b	-
c General business credit (attach Form 3800)	3c	-
d Other credits (attach statement—see instructions)	3d	-
e Total credits. Add lines 3a through 3d	3e	-
4 Subtract line 3e from line 2d	4	d

Part I—Investment Company Taxable Income (see instructions) (continued)

Tax and Payments	26	Investment company taxable income. Subtract line 25c from line 24	26	40,704	[1]
	27	Total tax. (Schedule J, line 8)	27	18,817	[1]
	28	Reserved for future use.	28		
	29a	2021 overpayment credited to 2022	29a		
	b	2022 estimated tax payments	29b		
	c	Less 2022 refund applied for on Form 4466	29c	()	
	dBal		29d		
	e	Tax deposited with Form 7004	29e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439)	29f		
	g	Credit for federal tax paid on fuels (attach Form 4136)	29g		
	h	Reserved for future use	29h		
	i	Reserved for future use	29i		
	29j		29j		
30	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	30			
31	Amount owed. If line 29j is smaller than the total of lines 27 and 30, enter amount owed	31			
32	Overpayment. If line 29j is larger than the total of lines 27 and 30, enter amount overpaid	32			
33	Enter amount from line 32: Credited to 2023 estimated tax Refunded	33			

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 17 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 8b	2	371,202,871
3	Subtract line 2 from line 1	3	
4	Capital gains tax. Multiply line 3 by 21% (0.21). Enter tax here and on line 2b, Schedule J	4	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b. See instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1	
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	115,073,398
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3	
4 Consent dividends (section 565) (attach Forms 972 and 973)	4	
5 Deficiency dividends (section 860) (attach Form 976)	5	
6 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	6	
7 Credits from tax credit bonds distributed to shareholders (see instructions)	7	
8 Deduction for dividends paid:		
a Ordinary dividends. Add lines 1 through 7 of column (a). Enter here and on line 25a, Part I	8a	
b Capital gain dividends. Add lines 1 through 5 of column (b). Enter here and on line 2, Part II, above	8b	

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1 Did the fund qualify under section 852(b)(5) or 852(g) to pay exempt-interest dividends for 2022? ☐ Yes ☐ No If "Yes," complete lines 2 through 5.	
2 Amount of interest excludable from gross income under section 103(a)	2
3 Amounts disallowed as deductions under sections 265 and 171(a)(2)	3
4 Net income from tax-exempt obligations. Subtract line 3 from line 2	4
5 Amount of line 4 designated as exempt-interest dividends	5
	24,477,618

Schedule J Tax Computation (see instructions)

1 Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ☐	
2a Tax on investment company taxable income	2a
b Tax on undistributed net capital gain (from Part II, line 4)	2b
c Tax imposed under sections ☐ 851(d)(2) and ☐ 851(i)	2c
d Income tax. Add lines 2a through 2c	2d
3a Foreign tax credit (attach Form 1118)	3a
b Credit from Form 8834, line 7 (attach Form 8834)	3b
c General business credit (attach Form 3800)	3c
d Other credits (attach statement—see instructions)	3d
e Total credits. Add lines 3a through 3d	3e
4 Subtract line 3e from line 2d	4

Schedule J Tax Computation (see instructions) (continued)

5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-
6	Interest on deferred tax liability for installment obligations under sections: ☐ 453A(c) and/or ☐ 453(l)(3)	6	-
7	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	7	d
8	Total tax. Add lines 4 through 7. Enter here and on line 27	8	120

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting:		
a ☐ Cash 2,348 b ☐ Accrual 14,865 c ☐ Other (specify): d		
2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3 Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation: EIN 507 NAME 513		
4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) YES 1,947 If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned: 1,852		
5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a The total voting power of all classes of stock of the fund entitled to vote, or		
b The total value of all classes of stock of the fund? YES 303 If "Yes," enter: (1) Percentage owned: 303 (2) Owner's country: 303 The fund may have to file Form 5472. Enter number of Forms 5472 attached: 293		
6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) YES 3,504 If "Yes," file Form 5452.		
7 Check this box if the fund issued publicly offered debt instruments with original issue discount ☐ If checked, the fund may have to file Form 8281.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year. \$ 1,528		
9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter:		
a The name of the regulated investment company in which the fund is a series:		
b The date the regulated investment company was incorporated or organized:		
10a Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements YES 1,403 ☐		
b Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements YES 924 ☐		
11 Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions ☐		
12 Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year ☐ If the election is made, enter the amounts deferred:		
a Post-October capital loss:		
b Late-year ordinary loss:		
13 Did the RIC have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)? YES 11		
14 Does the RIC satisfy one or more of the following (see instructions)? YES 3,819		
a The RIC owns a pass-through entity with current or prior year carryover excess business interest expense.		
b The RIC's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The RIC is a tax shelter and the RIC has business interest expense.		
d The RIC paid section 163(j) interest dividends for the tax year. If "Yes" to any, complete and attach Form 8990.		
15 Is the RIC attaching Form 8996 to certify as a Qualified Opportunity Fund? YES 7 If "Yes," enter amount from Form 8996, line 15 -		

Schedule J Tax Computation (see instructions) *(continued)*

5	Personal holding company tax (attach Schedule PH (Form 1120))	5	-
6	Interest on deferred tax liability for installment obligations under sections: ☐ 453A(c) and/or ☐ 453(l)(3)	6	-
7	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach statement)	7	d
8	Total tax. Add lines 4 through 7. Enter here and on line 27	8	18,817

Schedule K Other Information (see instructions)

	Yes	No
1 Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify): _____		
2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? . . . (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.		
3 Is the RIC a subsidiary in a parent-subsidiary controlled group? . . . If "Yes," enter the employer identification number and the name of the parent corporation: _____		
4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) . . . If "Yes," attach a statement showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned: _____		
5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: a The total voting power of all classes of stock of the fund entitled to vote, or b The total value of all classes of stock of the fund? . . . If "Yes," enter: (1) Percentage owned: _____ (2) Owner's country: _____ The fund may have to file Form 5472. Enter number of Forms 5472 attached: _____		
6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) . . . If "Yes," file Form 5452.		
7 Check this box if the fund issued publicly offered debt instruments with original issue discount . . . ☐ If checked, the fund may have to file Form 8281.		
8 Enter the amount of tax-exempt interest received or accrued during the tax year. \$ _____		
9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter: a The name of the regulated investment company in which the fund is a series: _____ b The date the regulated investment company was incorporated or organized: _____		
10a Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements . . . ☐		
b Section 852(g) election. Check this box if the fund meets the requirements of section 852(g) and elects the application of section 853 without regards to the requirement of section 853(a)(1). See the instructions for additional details and requirements . . . ☐		
11 Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders. See instructions . . . ☐		
12 Section 852(b)(8) election. Check this box if, for purposes of computing taxable income, the fund elects under section 852(b)(8) to defer all or part of its post-October capital loss or late-year ordinary loss for this tax year . . . ☐ If the election is made, enter the amounts deferred: a Post-October capital loss: _____ b Late-year ordinary loss: _____		
13 Did the RIC have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year (see instructions)? . . .		
14 Does the RIC satisfy one or more of the following (see instructions)? . . . a The RIC owns a pass-through entity with current or prior year carryover excess business interest expense. b The RIC's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense. c The RIC is a tax shelter and the RIC has business interest expense. d The RIC paid section 163(j) interest dividends for the tax year. If "Yes" to any, complete and attach Form 8990.		
15 Is the RIC attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . If "Yes," enter amount from Form 8996, line 15 . . .		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets		13,570		15,258 [1]
Liabilities and Shareholders' Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock	()		()	
26	Total liabilities and shareholders' equity				15,258 [1]

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)		[1]
1	Net income (loss) per books	17,219
2	Federal income tax (less built-in gains tax)	80
3	Excess of capital losses over capital gain	8,848
4	Income subject to tax not recorded on books this year (itemize):	
		10,957
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$ 6	
b	Expenses allocable to tax-exempt interest income \$	
c	Section 4982 tax . . . \$	
d	Travel and entertainment \$ 6	
		14,063
6	Add lines 1 through 5	17,223
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ 1,531	9,757
8	Deductions on this return not charged against book income this year (itemized):	
a	Depreciation . . . \$ d	
b	Deduction for dividends paid (line 25a, Part I) . . . \$	16,700
9	Net capital gain from Form 2438, line 9a	d
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	d
11	Add lines 7 through 10	17,125
12	Investment company taxable income (line 26, Part I)—line 6 less line 11	2,366

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)		[1]
1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	
		7,113
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	15,463
	b Stock	d
	c Property	d
6	Other decreases (itemize):	6,910
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach statement)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach statement)				
13	Total assets		36,799,269,159		33,064,168,484 [1]
Liabilities and Shareholders' Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach statement)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach statement)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach statement)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach statement)				
25	Less cost of treasury stock		()		()
26	Total liabilities and shareholders' equity				33,064,168,484 [1]

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)		[1]
1	Net income (loss) per books	-1,963,321,363
2	Federal income tax (less built-in gains tax)	55,614
3	Excess of capital losses over capital gain	885,450,094
4	Income subject to tax not recorded on books this year (itemize):	
		97,938,283
5	Expenses recorded on books this year not deducted on this return (itemize):	
a	Depreciation . . . \$ 6,355	
b	Expenses allocable to tax-exempt interest income \$	
c	Section 4982 tax . . . \$	
d	Travel and entertainment \$ 545	
		3,416,706,162
6	Add lines 1 through 5	2,434,620,776
7	Income recorded on books this year not included on this return (itemize):	
	Tax-exempt interest \$ 35,864,144	
		658,182,378
8	Deductions on this return not charged against book income this year (itemized):	
a	Depreciation . . . \$ d	
b	Deduction for dividends paid (line 25a, Part I) . . . \$	
		1,422,391,424
9	Net capital gain from Form 2438, line 9a	d
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 17. Otherwise, enter -0-	d
11	Add lines 7 through 10	2,451,765,171
12	Investment company taxable income (line 26, Part I)—line 6 less line 11	-10,029,853

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)		[1]
1	Balance at beginning of year	
2	Net income (loss) per books	
3	Other increases (itemize):	
		328,439,507
4	Add lines 1, 2, and 3	
5	Distributions: a Cash	1,373,121,577
	b Stock	d
	c Property	d
6	Other decreases (itemize):	
		2,551,406,378
7	Add lines 5 and 6	
8	Balance at end of year (line 4 less line 7)	

Form **1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.Go to **www.irs.gov** for instructions and the latest **CALENDAR YEAR** and **FISCAL YEAR****2022**For calendar year 2022 or tax year beginning **5,234,773**, 2022, ending **31,929**, 20

A Selection effective date 5,266,702	TYPE OR PRINT	Name Corporation 2022 Line Item Counts (Estimated from SOI Sample)	D Employer identification number
B Business activity code number (see instructions) 5,266,702		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 5,266,702
C Check if Sch. 79,518		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) \$ 3,946,884

G Is the corporation electing to be an S corporation beginning with this: **309,604** instructions. ☐ Yes ☐ No**H** Check if: (1) **141,085** in (2) **31,551** e (3) ☐ Address change (4) ☐ Amended return (5) **936** termination**I** Enter the number of shareholders who were shareholders during any part of the tax year **5,266,702****J** Check if corporation: (1) ☐ **5,117** activities for section 465 at-risk purposes (2) ☐ **3,072** ties for section 469 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a		1c	
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)		5	
	6 Total income (loss). Add lines 3 through 5		6	4,785,946 [1]
	7 Compensation of officers (see instructions—attach Form 1125-E)		7	
	8 Salaries and wages (less employment credits)		8	
	9 Repairs and maintenance		9	
	10 Bad debts		10	
	11 Rents		11	
	12 Taxes and licenses		12	
	13 Interest (see instructions)		13	
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	
	15 Depletion (Do not deduct oil and gas depletion.)		15	
	16 Advertising		16	
	17 Pension, profit-sharing, etc., plans		17	
	18 Employee benefit programs		18	
	19 Other deductions (attach statement)		19	
20 Total deductions. Add lines 7 through 19		20	5,028,447 [1]	
21 Ordinary business income (loss). Subtract line 20 from line 6		21	5,054,330 [1]	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	1,049	
	b Tax from Schedule D (Form 1120-S)	22b	2,327	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	4,040
	23a 2022 estimated tax payments and 2021 overpayment credited to 2022	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c		23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐		24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26	
27 Enter amount from line 26: Credited to 2023 estimated tax Refunded		27		

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return
with the preparer shown below?
See instructions. ☐ Yes ☐ No**Paid
Preparer
Use Only**

Print/Type preparer's name

PAID PREPARER

Preparer's signature

5,031,525

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120-S** (2022)

Form **1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.**2022**

For calendar year 2022 or tax year beginning , 2022, ending , 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)	E Date incorporated
C Check if Sch. M-3 attached ☐		Number, street, and room or suite no. If a P.O. box, see instructions.	F Total assets (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code	\$ 5,952,691,882

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☐ No**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination**I** Enter the number of shareholders who were shareholders during any part of the tax year**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a		
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a		1c	
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
5 Other income (loss) (see instructions—attach statement)		5		
6 Total income (loss). Add lines 3 through 5		6	4,475,361,250	[1]
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)	7		
	8 Salaries and wages (less employment credits)	8		
	9 Repairs and maintenance	9		
	10 Bad debts	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest (see instructions)	13		
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14		
	15 Depletion (Do not deduct oil and gas depletion.)	15		
	16 Advertising	16		
	17 Pension, profit-sharing, etc., plans	17		
	18 Employee benefit programs	18		
	19 Other deductions (attach statement)	19		
	20 Total deductions. Add lines 7 through 19	20	3,712,092,251	[1]
	21 Ordinary business income (loss). Subtract line 20 from line 6	21	763,268,999	[1]
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	37,178	
	b Tax from Schedule D (Form 1120-S)	22b	135,106	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c	174,362
	23a 2022 estimated tax payments and 2021 overpayment credited to 2022	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c		23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	24		
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25		
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26		
	27 Enter amount from line 26: Credited to 2023 estimated tax Refunded	27		

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return
with the preparer shown below?
See instructions. ☐ Yes ☐ No**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120-S** (2022)

Schedule B Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual 4,077,539 1,076,949 c ☐ Other (specify) 99,850			Yes	No																									
2	See the instructions and enter the: a Business activity 5,266,702 b Product or service 5,266,702																													
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation																													
4	At the end of the tax year, did the corporation:																													
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																													
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:15%;">(iv) Percentage of Stock Owned</th> <th style="width:25%;">(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made																								
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b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																													
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Type of Entity</th> <th style="width:15%;">(iv) Country of Organization</th> <th style="width:25%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																								
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																										
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.																													
	(i) Total shares of restricted stock																													
	(ii) Total shares of non-restricted stock																													
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.																													
	(i) Total shares of stock outstanding at the end of the tax year																													
	(ii) Total shares of stock outstanding if all instruments were executed																													
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? YES 7,968																													
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																													
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ 10,500																													
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions YES 154,352																													
10	Does the corporation satisfy one or more of the following? See instructions YES 55,433																													
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																													
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.																													
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).																													
11	Does the corporation satisfy both of the following conditions? YES 2,332,683																													
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.																													
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																													

Schedule B Other Information (see instructions)

1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) _____	Yes	No																									
2	See the instructions and enter the: a Business activity _____ b Product or service _____																											
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation																											
4	At the end of the tax year, did the corporation:																											
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Type of Entity</th> <th style="width:15%;">(iv) Country of Organization</th> <th style="width:30%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital																						
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5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.																											
	(i) Total shares of restricted stock																											
	(ii) Total shares of non-restricted stock																											
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.																											
	(i) Total shares of stock outstanding at the end of the tax year																											
	(ii) Total shares of stock outstanding if all instruments were executed																											
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?																											
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																											
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ 33,210,283																											
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions																											
10	Does the corporation satisfy one or more of the following? See instructions																											
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																											
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.																											
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).																											
11	Does the corporation satisfy both of the following conditions?																											
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.																											
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																											

Schedule B Other Information (see instructions) (continued)				Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?				
	If "Yes," enter the amount of principal reduction	\$			
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions			YES	5,835
14a	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	YES	2,001,544		
b	If "Yes," did or will the corporation file required Form(s) 1099?	YES	1,952,444		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?	YES	2,495		
	If "Yes," enter the amount from Form 8996, line 15	YES	-		

Schedule K Shareholders' Pro Rata Share Items				Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1	5,052,224
	2	Net rental real estate income (loss) (attach Form 8825)		2	331,368
	3a	Other gross rental income (loss)	3a 20,602		
	b	Expenses from other rental activities (attach statement)	3b 11,427		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	22,134
	4	Interest income		4	1,018,847
	5	Dividends: a Ordinary dividends		5a	131,954
		b Qualified dividends	5b 90,147		
	6	Royalties		6	26,664
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))		7	75,733
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))		8a	130,546
	b	Collectibles (28%) gain (loss)	8b 633		
	c	Unrecaptured section 1250 gain (attach statement)	8c 43,320		
	9	Net section 1231 gain (loss) (attach Form 4797)		9	254,906
	10	Other income (loss) (see instructions) Type:		10	35,137
	11	Section 179 deduction (attach Form 4562)		11	368,234
Credits	12a	Charitable contributions		12a	1,169,842
	b	Investment interest expense		12b	18,475
	c	Section 59(e)(2) expenditures Type:		12c	5,509
	d	Other deductions (see instructions) Type:		12d	106,989
Alternative Minimum Tax (AMT) Items	13a	Low-income housing credit (section 42(j)(5))		13a	111
	b	Low-income housing credit (other)		13b	694
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c	84
	d	Other rental real estate credits (see instructions) Type:		13d	*9
	e	Other rental credits (see instructions) Type:		13e	d
	f	Biofuel producer credit (attach Form 6478)		13f	d
	g	Other credits (see instructions) Type:		13g	138,376
Items Affecting Shareholder Basis	14	Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International and check this box to indicate you are reporting items of international tax relevance 330,312 ☐			
	15a	Post-1986 depreciation adjustment		15a	1,020,634
Items Affecting Shareholder Basis	b	Adjusted gain or loss		15b	99,256
	c	Depletion (other than oil and gas)		15c	1,198
	d	Oil, gas, and geothermal properties—gross income		15d	9,893
	e	Oil, gas, and geothermal properties—deductions		15e	9,479
	f	Other AMT items (attach statement)		15f	18,452
	16a	Tax-exempt interest income		16a	19,319
Items Affecting Shareholder Basis	b	Other tax-exempt income		16b	167,247
	c	Nondeductible expenses		16c	1,527,646
	d	Distributions (attach statement if required) (see instructions)		16d	2,473,377
	e	Repayment of loans from shareholders		16e	174,110
	f	Foreign taxes paid or accrued		16f	33,077

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
	If "Yes," enter the amount of principal reduction \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14a	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?		
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
	If "Yes," enter the amount from Form 8996, line 15 \$		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	760,496,185
	2 Net rental real estate income (loss) (attach Form 8825)	2	11,289,621
	3a Other gross rental income (loss) 3a 8,031,301	3c	1,544,806
	b Expenses from other rental activities (attach statement) 3b 6,486,495		
	c Other net rental income (loss). Subtract line 3b from line 3a		
	4 Interest income	4	13,128,094
	5 Dividends: a Ordinary dividends 5a 11,717,248	5b	9,743,899
	b Qualified dividends		
	6 Royalties	6	4,654,292
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	-1,899,400
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	111,342,888	
b Collectibles (28%) gain (loss) 8b 35,587	8c	7,180,982	
c Unrecaptured section 1250 gain (attach statement)			
9 Net section 1231 gain (loss) (attach Form 4797)	9	86,813,623	
10 Other income (loss) (see instructions) Type:	10	25,767,896	
Deductions	11 Section 179 deduction (attach Form 4562)	11	26,467,751
	12a Charitable contributions	12a	13,014,478
	b Investment interest expense	12b	1,981,664
	c Section 59(e)(2) expenditures Type:	12c	6,323,943
	d Other deductions (see instructions) Type:	12d	5,134,532
Credits	13a Low-income housing credit (section 42(j)(5))	13a	623
	b Low-income housing credit (other)	13b	12,002
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	107,114
	d Other rental real estate credits (see instructions) Type:	13d	*2,489
	e Other rental credits (see instructions) Type:	13e	d
	f Biofuel producer credit (attach Form 6478)	13f	d
	g Other credits (see instructions) Type:	13g	4,413,512
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance ☐		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-522,546
	b Adjusted gain or loss	15b	-1,180,706
	c Depletion (other than oil and gas)	15c	648,709
	d Oil, gas, and geothermal properties—gross income	15d	23,193,617
	e Oil, gas, and geothermal properties—deductions	15e	7,646,065
	f Other AMT items (attach statement)	15f	1,821,997
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	1,855,042
	b Other tax-exempt income	16b	23,671,378
	c Nondeductible expenses	16c	19,083,036
	d Distributions (attach statement if required) (see instructions)	16d	886,700,980
	e Repayment of loans from shareholders	16e	14,534,553
	f Foreign taxes paid or accrued	16f	4,098,298

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	1,051,600
	b	Investment expenses	17b	28,263
	c	Dividend distributions paid from accumulated earnings and profits	17c	13,898
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f .	18	5,192,704

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
				(a)	(b)	(c)	(d)
		Assets					
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	()		()			
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets				3,709,825		3,946,884 [1]
		Liabilities and Shareholders' Equity					
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		()			()	
27	Total liabilities and shareholders' equity						3,946,884 [1]

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	29,086,984
	b	Investment expenses	17b	960,458
	c	Dividend distributions paid from accumulated earnings and profits	17c	2,241,403
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f .	18	968,400,616

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
		Assets		(a)	(b)	(c)	(d)
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	(	)	(	)		
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	(	)	(	)		
11a	Depletable assets						
b	Less accumulated depletion	(	)	(	)		
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	(	)	(	)		
14	Other assets (attach statement)						
15	Total assets				5,476,126,883		5,952,691,882
		Liabilities and Shareholders' Equity					
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		(	)		(	)
27	Total liabilities and shareholders' equity						5,952,691,882

[1]

[1]

Form **1120-S** (2022)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**[1]****Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	4,126,979	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) -----	129,495	a	Tax-exempt interest \$ -----	16,240
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
a	Depreciation \$ -----	177,952	a	Depreciation \$ -----	175,916
b	Travel and entertainment \$ -----	775,426	7	Add lines 5 and 6	286,367
		1,523,346	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	550,453
4	Add lines 1 through 3	4,125,786			4,124,467

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	()		
5	Other reductions	()		()
6	Combine lines 1 through 5			
7	Distributions	2,416,371	5,087	12,131
8	Balance at end of tax year. Subtract line 7 from line 6			146,896

Form **1120-S** (2022)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**[1]****Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	661,288,636	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) -----	30,556,423	a	Tax-exempt interest \$ -----	59,718,150
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
a	Depreciation \$ -----	7,653,704	a	Depreciation \$ -----	41,480,281
b	Travel and entertainment \$ -----	2,802,430	7	Add lines 5 and 6	101,198,431
		48,198,720	8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	638,862,890
4	Add lines 1 through 3	740,060,613			

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	()		
5	Other reductions	()		()
6	Combine lines 1 through 5			
7	Distributions	897,445,609	623,912	3,071,293
8	Balance at end of tax year. Subtract line 7 from line 6			9,551,380

Form **1120-S** (2022)

**SCHEDULE D
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

Attach to Form 1120-S.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2022

Name **Corporation 2022 Line Item Counts (Estimated from SOI Sample)** Employer identification number

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? **.126** ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				11,824
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . .				34,227
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . .				7,033
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . .				29,991
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	879
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	d
6 Tax on short-term capital gain included on line 23 below			6	(d)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10			7	75,325

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	14,134	12,494		14,237
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . .	33,507	31,949		33,676
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . .	14,077	11,083		13,346
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . .	31,651	21,763		56,308
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	18,441
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	271
13 Capital gain distributions (see instructions)			13	29,553
14 Tax on long-term capital gain included on line 23 below			14	(123)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10			15	132,053

**SCHEDULE D
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses and Built-in Gains**

Attach to Form 1120-S.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2022

Name **Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)** Employer identification number

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				-147,645
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . .				-2,432,426
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . .				-118,949
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . .				3,582,654
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	188,772
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	d
6 Tax on short-term capital gain included on line 23 below			6	(d)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Form 1120-S, Schedule K, line 7 or 10			7	1,078,427

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off the cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	5,876,541	4,116,688		1,759,819
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . .	36,175,997	25,731,177		10,981,391
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . .	21,303,018	11,553,400		14,787,255
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . .	58,519,976	16,319,908		59,647,521
11 Long-term capital gain from installment sales from Form 6252, line 26 or 37			11	32,646,627
12 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			12	196,296
13 Capital gain distributions (see instructions)			13	382,624
14 Tax on long-term capital gain included on line 23 below			14	(16,101)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Enter here and on Form 1120-S, Schedule K, line 8a or 10			15	120,385,897

Part III Built-in Gains Tax (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	3,208
17	Taxable income (attach computation statement)	17	3,554
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	2,434
19	Section 1374(b)(2) deduction	19	496
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	2,328
21	Enter 21% (0.21) of line 20	21	2,328
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*18
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 22b	23	2,327

Schedule D (Form 1120-S) 2022

Part III Built-in Gains Tax (See instructions **before** completing this part.)

16	Excess of recognized built-in gains over recognized built-in losses (attach computation statement)	16	1,386,215
17	Taxable income (attach computation statement)	17	8,347,042
18	Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B	18	673,534
19	Section 1374(b)(2) deduction	19	21,889
20	Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23	20	654,672
21	Enter 21% (0.21) of line 20	21	137,481
22	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	22	*2,701
23	Tax. Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120-S, page 1, line 22b	23	135,106

Schedule D (Form 1120-S) 2022

Schedule K-1
(Form 1120-S)Department of the Treasury
Internal Revenue Service

2022

For calendar year 2022, or tax year

beginning / / 2022 ending / /

Shareholder's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

B Corporation's name, address, city, state, and ZIP code

TOTAL FORMS FILED 7,990,537
TOTAL FORMS E-FILED 5,007,051

C IRS Center where corporation filed return

D Corporation's total number of shares

Beginning of tax year 6,051,687

End of tax year 6,060,523

Part II Information About the Shareholder

E Shareholder's identifying number

7,990,537

F Shareholder's name, address, city, state, and ZIP code

LAST NAME OR TRUST 7,990,537

FIRST NAME 142,655

G Current year allocation percentage 7,990,537 %

H Shareholder's number of shares

Beginning of tax year 5,964,117

End of tax year 5,938,875

I Loans from shareholder

Beginning of tax year \$ 1,039,243

End of tax year \$ 1,037,721

Line 13 credits (cont.)

Line 17 credits (cont.)

I	312	N	35,428
J	37,302	O	-
K	1,822	P	969
L	5,514	Q	-
M	87,849	R	9,707
N	161,918		
O	6,188	U	241,713
P	46,720	V	2,902,943
NR	-	AA	173,664
		AB	32,872
		AC	3,812,566
		AD	241,713
		NR	d

Final K-1

Amended K-1

391,514

671121

OMB No. 1545-0123

Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	7,521,812		
2	Net rental real estate income (loss)	C	177
	692,288		
3	Other net rental income (loss)	D	1,700
	73,160	E	630
4	Interest income	F	51
	1,856,044	G	14
5a	Ordinary dividends	H	88
	338,744		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . 641,121. ☐
	249,181		
6	Royalties	15	Alternative minimum tax (AMT) items
	88,542	A	1,727,792
7	Net short-term capital gain (loss)	B	191,428
	168,237		
8a	Net long-term capital gain (loss)	C	4,306
	320,175		
8b	Collectibles (28%) gain (loss)	D	25,335
	1,406	E	22,927
8c	Unrecaptured section 1250 gain	F	47,243
	100,131	NR	d
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
	516,082	A	118,699
10	Other income (loss)	B	327,277
A	25,433		
B	6,583	C	2,475,107
C	14,932		
D	16	D	4,002,893
E	15	E	225,233
F	745	F	46,011
G	1,359	NR	*402
H	57,693	17	Other information
NR	d	A	1,897,066
11	Section 179 deduction	B	77,069
	586,307	C	268
12	Other deductions	D	4,363
A	1,897,686		
B	9,091	E	
C	16,295	F	
D	1,720	G	36
E	2,234	H	10
F	383	I	1,711
G	51,276	J	173
H	47,806	K	109,518
I	40,954	L	1,055
J	18,778	M	347
L	62,198		
M	-		
O	368		
S	150,546		
NR	-		
18	☐ More than one activity for at-risk purposes*		16,306
19	☐ More than one activity for passive activity purposes*		25,997

* See attached statement for additional information.

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)****2022**Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning / / 2022ending / / **Shareholder's Share of Income, Deductions,
Credits, etc.**

See separate instructions.

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	761,924,701		
2	Net rental real estate income (loss)	C	613
	11,331,028	D	9,012
3	Other net rental income (loss)	E	107,114
	1,524,234	F	2,489
4	Interest income	G	172
	13,111,080	H	[1]
5a	Ordinary dividends	CONTINUED AT BOTTOM LEFT	
	11,708,023		

Part I Information About the Corporation

A	Corporation's employer identification number
	Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)
B	Corporation's name, address, city, state, and ZIP code
C	IRS Center where corporation filed return
D	Corporation's total number of shares
	Beginning of tax year 1,327,186,839
	End of tax year 1,321,666,455

5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
	9,738,594		
6	Royalties	15	Alternative minimum tax (AMT) items
	4,653,953	A	-500,027
7	Net short-term capital gain (loss)	B	-1,178,093
	-1,888,245	C	647,918
8a	Net long-term capital gain (loss)	D	22,981,717
	111,074,182	E	7,564,865
8b	Collectibles (28%) gain (loss)	F	1,766,396
	35,467	NR	d
8c	Unrecaptured section 1250 gain		
	7,175,803		

Part II Information About the Shareholder

E	Shareholder's identifying number
F	Shareholder's name, address, city, state, and ZIP code
G	Current year allocation percentage %
H	Shareholder's number of shares
	Beginning of tax year 118,875,191
	End of tax year 123,111,238
I	Loans from shareholder
	Beginning of tax year \$ 203,891,155
	End of tax year \$ 204,924,735

9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
	86,798,926	A	1,855,857
10	Other income (loss)	B	23,677,730
A	246,007	C	19,189,174
B	-72,944	D	926,764,564
C	1,570,894	E	14,528,072
D	105	F	2,399,389
E	4,584	NR	*6,014
F	77,996		
G	39,711		
H	23,595,687	17	Other information
NR	d	A	29,597,019

11	Section 179 deduction	B	904,257
	26,135,397	C	45,046
12	Other deductions	D	463,729
A	10,845,571	E	
B	541,117	F	
C	441,310	G	825
D	513,551	H	3
E	252,014	I	15,910,082
F	174,013	J	33,087
G	238,367	K	1,704,644
H	1,948,464	L	15,666
I	369,293	M	369,269
J	6,323,276		

Line 13 credits (cont.)		Line 17 credits (cont.)	
I	4,266	N	15,213,589
J	517,572	O	-
K	5,981	P	56,743
L	50,324	Q	-
M	2,121,975	R	4,332,711
N	1,210,259		
O	63,475	U	93,604,881
P	435,558	V	1,675,863,972
NR	-	AA	279,453,454
		AB	17,094,087
		AC	7,429,859,054
		AD	93,604,881
		NR	d

L	478,106	CONTINUED AT LEFT	
M	-		
O	1,275		
S	4,292,079		
NR	-		

18	☐ More than one activity for at-risk purposes*
19	☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

**SCHEDULE K-2
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**Shareholders' Pro Rata Share Items—International**

Attach to Form 1120-S.

Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2022

Name of corporation

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Employer identification number (EIN)

A Check to indicate the parts of Schedule K-2 that apply.

	Yes	No
1 Does Part I apply? If "Yes," complete and attach Part I	1	
2 Does Part II apply? If "Yes," complete and attach Part II	2	
3 Does Part III apply? If "Yes," complete and attach Part III	3	
4 Does Part IV apply? If "Yes," complete and attach Part IV	4	
5 Does Part V apply? If "Yes," complete and attach Part V	5	
6 Does Part VI apply? If "Yes," complete and attach Part VI	6	
7 Does Part VII apply? If "Yes," complete and attach Part VII	7	

Part I Corporation's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| ☐ 1. Gain on personal property sale | ☐ 5. High-taxed income | ☐ 8. Form 5471 information | ☐ 11. Entity treatment for certain S corporations |
| ☐ 2. Foreign oil and gas taxes | ☐ 6. Section 267A disallowed deduction | ☐ 9. Other forms | ☒ 12. Reserved for future use |
| ☐ 3. Splitter arrangements | ☐ 7. Form 8858 information | ☐ 10. Shareholder loan transactions | ☐ 13. Other international items
(attach description and statement) |
| ☐ 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation**Section 1—Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
1 Sales							
A _____							
B _____							
C _____							
2 Gross income from performance of services							
A _____							
B _____							
C _____							
3 Gross rental real estate income							
A _____							
B _____							
C _____							
4 Other gross rental income							
A _____							
B _____							
C _____							

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S.

Cat. No. 73973Q

Schedule K-2 (Form 1120-S) 2022

**SCHEDULE K-2
(Form 1120-S)**

Department of the Treasury
Internal Revenue Service

Name of corporation

Shareholders' Pro Rata Share Items—International

Attach to Form 1120-S.

Go to www.irs.gov/Form1120S for instructions and the latest information.

*AMOUNTS IN THOUSANDS OF US DOLLARS

OMB No. 1545-0123

2022

Employer identification number (EIN)

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

A Check to indicate the parts of Schedule K-2 that apply.

	Yes	No
1 Does Part I apply? If "Yes," complete and attach Part I	1	
2 Does Part II apply? If "Yes," complete and attach Part II	2	
3 Does Part III apply? If "Yes," complete and attach Part III	3	
4 Does Part IV apply? If "Yes," complete and attach Part IV	4	
5 Does Part V apply? If "Yes," complete and attach Part V	5	
6 Does Part VI apply? If "Yes," complete and attach Part VI	6	
7 Does Part VII apply? If "Yes," complete and attach Part VII	7	

Part I Corporation's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| ☐ 1. Gain on personal property sale | ☐ 5. High-taxed income | ☐ 8. Form 5471 information | ☐ 11. Entity treatment for certain S corporations |
| ☐ 2. Foreign oil and gas taxes | ☐ 6. Section 267A disallowed deduction | ☐ 9. Other forms | ☐ 12. Reserved for future use |
| ☐ 3. Splitter arrangements | ☐ 7. Form 8858 information | ☐ 10. Shareholder loan transactions | ☐ 13. Other international items
(attach description and statement) |
| ☐ 4. Foreign tax translation | | | |

Part II Foreign Tax Credit Limitation

Section 1—Gross Income

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
1 Sales							
A _____							
B _____							
C _____							
2 Gross income from performance of services							
A _____							
B _____							
C _____							
3 Gross rental real estate income							
A _____							
B _____							
C _____							
4 Other gross rental income							
A _____							
B _____							
C _____							

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S.

Cat. No. 73973Q

Schedule K-2 (Form 1120-S) 2022

Name of corporation

EIN

Part II Foreign Tax Credit Limitation *(continued)***Section 1 – Gross Income** *(continued)*

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
15 Net section 1231 gain							
A _____							
B _____							
C _____							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A _____							
B _____							
C _____							
20 Other income (see instructions)							
A _____							
B _____							
C _____							
21 Section 951A(a) inclusions (see instructions)							
22 Reserved for future use							
A _____							
B _____							
C _____							
23 Reserved for future use							
A _____							
B _____							
C _____							
24 Total gross income (combine lines 1 through 23)	310,783	5,212	12,485	12,759	818	2,921	317,364
A _____							
B _____							
C _____							

Name of corporation

EIN

Part II Foreign Tax Credit Limitation *(continued)***Section 1 – Gross Income** *(continued)*

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
15 Net section 1231 gain							
A _____							
B _____							
C _____							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A _____							
B _____							
C _____							
20 Other income (see instructions)							
A _____							
B _____							
C _____							
21 Section 951A(a) inclusions (see instructions)							
22 Reserved for future use							
A _____							
B _____							
C _____							
23 Reserved for future use							
A _____							
B _____							
C _____							
24 Total gross income (combine lines 1 through 23)	2,202,088,974	61,505,836	10,508,899	43,936,541	876,291	21,256,406	2,338,549,549
A _____							
B _____							
C _____							

Name of corporation

EIN

Part II Foreign Tax Credit Limitation (continued)**Section 2—Deductions** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)							
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	314,580	5,130	3,044	7,972	65	20,231	316,929
55 Net income (loss) (subtract line 54 from line 24)							

Part III Other Information for Preparation of Form 1116**Section 1—R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code: _____							
B SIC code: _____							
C SIC code: _____							
D SIC code: _____							
E SIC code: _____							
F SIC code: _____							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code: _____						2A(i)	
(ii) SIC code: _____						2A(ii)	
(iii) SIC code: _____						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code: _____						2B(i)	
(ii) SIC code: _____						2B(ii)	
(iii) SIC code: _____						2B(iii)	

Name of corporation

EIN

Part II Foreign Tax Credit Limitation (continued)**Section 2—Deductions** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)							
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	1,964,976,163	52,049,571	2,829,056	28,763,482	147,339	22,294,072	2,069,915,452
55 Net income (loss) (subtract line 54 from line 24)							

Part III Other Information for Preparation of Form 1116**Section 1—R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by shareholder	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code: _____							
B SIC code: _____							
C SIC code: _____							
D SIC code: _____							
E SIC code: _____							
F SIC code: _____							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code: _____						2A(i)	
(ii) SIC code: _____						2A(ii)	
(iii) SIC code: _____						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code: _____						2B(i)	
(ii) SIC code: _____						2B(ii)	
(iii) SIC code: _____						2B(iii)	

TOTAL FORMS FILED		79,080	TOTAL FORMS E-FILED		77,955
SCHEDULE M-3 (Form 1120-S)		Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More			OMB No. 1545-0123
(Rev. December 2019) Department of the Treasury Internal Revenue Service		▶ Attach to Form 1120-S. ▶ Go to www.irs.gov/Form1120S for instructions and the latest information.			
Name of corporation Corporation 2022 Line Item Counts (Estimated from SOI Sample)				Employer identification number	

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? See instructions if multiple non-tax-basis income statements are prepared.
- ☐ Yes. Skip line 1b and complete lines 2 through 11 with respect to that income statement. 13,815
- ☐ No. Go to line 1b. 64,122
- b Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ Yes. Complete lines 2 through 11 with respect to that income statement. 30,678
- ☐ No. Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a. 30,777
- 2 Enter the income statement period: Beginning / / 48,367 Ending / / 48,367
- 3a Has the corporation's income statement been restated for the income statement period on line 2?
- ☐ Yes. If "Yes," attach an explanation and the amount of each item restated. 29
- ☐ No. 48,380
- b Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
- ☐ Yes. If "Yes," attach an explanation and the amount of each item restated. 408
- ☐ No. 48,076
- | | | |
|--|----|-----------|
| 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 | 4a | 78,698 |
| b Indicate accounting standard used for line 4a (see instructions): | | |
| (1) ☐ GAAP (2) ☐ IFRS GAAP 46,260 TAX 12,912 | | |
| (3) ☐ Tax-basis (4) ☐ Other (specify) IFRS 36 OTHER 4,037 | | |
| 5a Net income from nonincludible foreign entities (attach statement) | 5a | (512) |
| b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) | 5b | 375 |
| 6a Net income from nonincludible U.S. entities (attach statement) | 6a | (2,003) |
| b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) | 6b | 1,023 |
| 7a Net income (loss) of other foreign disregarded entities (attach statement) | 7a | 65 |
| b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement) | 7b | 109 |
| c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement) | 7c | 155 |
| 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement) | 8 | 833 |
| 9 Adjustment to reconcile income statement period to tax year (attach statement) | 9 | 461 |
| 10 Other adjustments to reconcile to amount on line 11 (attach statement) | 10 | 862 |
| 11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10
Note: Part I, line 11, must equal Part II, line 26, column (a); or Schedule M-1, line 1. See instructions. | 11 | 78,728 |
- 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	77,408	73,932
b Removed on Part I, line 5	549	538
c Removed on Part I, line 6	1,961	1,824
d Included on Part I, line 7	192	175

SCHEDULE M-3
(Form 1120-S)

(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More

▶ **Attach to Form 1120-S.**

► Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? See instructions if multiple non-tax-basis income statements are prepared.
- ☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.
- ☐ **No.** Go to line 1b.
- b** Did the corporation prepare a non-tax-basis income statement for that period?
- ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.
- ☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning / / Ending / /

- 3a** Has the corporation's income statement been restated for the income statement period on line 2?
- ☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.
- ☐ **No.**
- b** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2?
- ☐ **Yes.** If "Yes," attach an explanation and the amount of each item restated.
- ☐ **No.**

4a	Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	451,051,553
b	Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Tax-basis (4) ☐ Other (specify) _____		
5a	Net income from nonincludible foreign entities (attach statement)	5a	(4,027,523)
b	Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	1,947,690
6a	Net income from nonincludible U.S. entities (attach statement)	6a	(31,810,039)
b	Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	3,942,448
7a	Net income (loss) of other foreign disregarded entities (attach statement)	7a	63,454
b	Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach statement)	7b	461,218
c	Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach statement)	7c	659,242
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	7,628,858
9	Adjustment to reconcile income statement period to tax year (attach statement)	9	-174,761
10	Other adjustments to reconcile to amount on line 11 (attach statement)	10	-1,008,852
11	Net income (loss) per income statement of the corporation. Combine lines 4 through 10 Note: Part I, line 11, must equal Part II, line 26, column (a); or Schedule M-1, line 1. See instructions.	11	428,661,095

- 12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
a Included on Part I, line 4	4,105,518,127	2,477,427,639
b Removed on Part I, line 5	33,345,611	18,546,150
c Removed on Part I, line 6	286,511,474	169,659,733
d Included on Part I, line 7	9,406,958	4,743,197

Name of corporation

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

Income (Loss) Items (attach statements for lines 1 through 10)		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	170	98	49	
2	Gross foreign dividends not previously taxed	119	58	24	163
3	Subpart F, QEF, and similar income inclusions		388	161	542
4	Gross foreign distributions previously taxed	119	82	40	
5	Income (loss) from equity method U.S. corporations	250	151	104	
6	U.S. dividends not eliminated in tax consolidation	8,027	1,258	1,409	8,254
7	Income (loss) from U.S. partnerships	8,901	6,329	5,538	10,460
8	Income (loss) from foreign partnerships	193	208	100	287
9	Income (loss) from other pass-through entities	311	198	91	405
10	Items relating to reportable transactions	42	*18	*14	34
11	Interest income (see instructions)	22,471	2,079	3,852	21,923
12	Total accrual to cash adjustment	1,475	2,422	43	1,921
13	Hedging transactions	261	d	d	150
14	Mark-to-market income (loss)	937	879	58	163
15	Cost of goods sold (see instructions)	(25,463)	14,443	1,127	(25,460)
16	Sale versus lease (for sellers and/or lessors)	25	d	d	37
17	Section 481(a) adjustments		1,025	98	1,122
18	Unearned/deferred revenue	463	647	*21	496
19	Income recognition from long-term contracts	813	740	*8	805
20	Original issue discount and other imputed interest	15	19	*11	24
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	19,412	18,706	648	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		4,283	435	4,721
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		3,440	333	3,737
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		12,844	358	13,179
e	Abandonment losses		156	*9	159
f	Worthless stock losses (attach statement)		21	*17	37
g	Other gain/loss on disposition of assets other than inventory		8,003	170	8,118
22	Other income (loss) items with differences (attach statement)	12,893	10,185	6,708	9,291
23	Total income (loss) items. Combine lines 1 through 22	37,027	26,831	14,888	37,221
24	Total expense/deduction items (from Part III, line 32)	36,406	28,589	25,360	36,809
25	Other items with no differences	37,857			37,857
26	Reconciliation totals. Combine lines 23 through 25	39,537	31,318	29,423	39,554

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120-S, Schedule K, line 18.

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part II Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

Income (Loss) Items (attach statements for lines 1 through 10)		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Income (loss) from equity method foreign corporations	629,032	-507,942	-101,739	
2	Gross foreign dividends not previously taxed	536,890	-304,384	95,446	327,952
3	Subpart F, QEF, and similar income inclusions		233,143	467,109	700,252
4	Gross foreign distributions previously taxed	230,733	-136,533	-74,933	
5	Income (loss) from equity method U.S. corporations	2,053,560	-1,026,856	-839,663	
6	U.S. dividends not eliminated in tax consolidation	5,334,941	389,277	720,046	6,450,087
7	Income (loss) from U.S. partnerships	36,504,887	16,067,564	1,432,408	54,004,361
8	Income (loss) from foreign partnerships	1,185,776	-141,763	-55,292	988,721
9	Income (loss) from other pass-through entities	1,621,672	252,045	52,562	1,926,487
10	Items relating to reportable transactions	-240,653	*8,499	*-1,384	-233,538
11	Interest income (see instructions)	23,735,157	406,884	-1,534,084	22,605,475
12	Total accrual to cash adjustment	39,487,689	-4,308,344	10,024	35,192,370
13	Hedging transactions	360,598	d	d	-119,104
14	Mark-to-market income (loss)	-559,429	1,159,468	-35,163	564,792
15	Cost of goods sold (see instructions)	(2,652,777,163)	-916,961	-85,978	(2,653,959,553)
16	Sale versus lease (for sellers and/or lessors)	893,730	d	d	1,022,160
17	Section 481(a) adjustments		147,179	240,563	387,741
18	Unearned/deferred revenue	9,686,135	133,649	*16,387	9,836,073
19	Income recognition from long-term contracts	132,469,376	-2,938,246	*-54	129,531,076
20	Original issue discount and other imputed interest	7,223	1,472	*660	9,355
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	53,298,341	-49,677,007	-2,897,666	
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities		35,583,415	3,401,424	39,047,457
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-2,874,056	863,947	-2,095,632
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		12,978,788	352,798	13,450,428
e	Abandonment losses		-142,971	*-464	-143,435
f	Worthless stock losses (attach statement)		-14,573	*-13,225	-27,798
g	Other gain/loss on disposition of assets other than inventory		18,295,007	291,090	18,762,254
22	Other income (loss) items with differences (attach statement)	559,895,309	-4,697,567	-3,395,262	551,650,569
23	Total income (loss) items. Combine lines 1 through 22	-1,785,655,907	17,645,316	-1,121,168	-1,770,016,912
24	Total expense/deduction items (from Part III, line 32)	-369,221,750	-8,747,938	2,849,552	-374,806,214
25	Other items with no differences	2,471,167,997			2,471,195,355
26	Reconciliation totals. Combine lines 23 through 25	316,367,533	8,905,331	1,728,228	326,541,313

Note: Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1120-S, Schedule K, line 18.

Name of corporation

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	343	185	206	171
2 U.S. deferred income tax expense	210	147	63	
3 State and local current income tax expense	16,964	5,840	1,360	17,947
4 State and local deferred income tax expense	698	612	92	
5 Foreign current income tax expense (other than foreign withholding taxes)	3,148	898	210	3,822
6 Foreign deferred income tax expense	143	107	37	
7 Equity-based compensation	203	162	86	149
8 Meals and entertainment	24,597	209	10,240	23,850
9 Fines and penalties	4,840	154	4,755	281
10 Judgments, damages, awards, and similar costs	37	d	d	27
11 Pension and profit-sharing	14,331	1,406	183	14,339
12 Other post-retirement benefits	486	152	11	481
13 Deferred compensation	1,416	1,606	38	1,033
14 Charitable contribution of cash and tangible property	20,788	622	1,219	20,758
15 Charitable contribution of intangible property	90	d	d	93
16 Current year acquisition or reorganization investment banking fees	25	20	*5	27
17 Current year acquisition or reorganization legal and accounting fees	98	78	22	20
18 Current year acquisition/reorganization other costs	49	43	*9	20
19 Amortization/impairment of goodwill	1,303	1,771	159	1,840
20 Amortization of acquisition, reorganization, and start-up costs	361	590	53	669
21 Other amortization or impairment write-offs	9,538	10,169	151	12,547
22 Reserved				
23a Depletion—Oil & Gas	150	58	109	
b Depletion—Other than Oil & Gas	119	134	67	198
24 Depreciation	30,412	24,590	129	30,397
25 Bad debt expense	12,179	7,353	118	11,867
26 Interest expense (see instructions)	23,370	5,794	793	22,043
27 Corporate-owned life insurance premiums	4,044	320	3,768	306
28 Purchase versus lease (for purchasers and/or lessees)	72	94	*12	94
29 Research and development costs	1,167	1,215	235	943
30 Section 118 exclusion (attach statement)	*5	d	d	*7
31 Other expense/deduction items with differences (attach statement)	24,047	18,134	19,202	19,401
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	36,416	28,589	25,360	36,819

Name of corporation

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part III Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items		(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	U.S. current income tax expense	78,403	13,478	-28,128	63,752
2	U.S. deferred income tax expense	-68,452	-16,686	85,138	
3	State and local current income tax expense	7,957,202	1,693,571	899,312	10,550,363
4	State and local deferred income tax expense	-47,196	45,787	1,920	
5	Foreign current income tax expense (other than foreign withholding taxes)	1,931,271	137,509	350,642	2,419,423
6	Foreign deferred income tax expense	290	7,452	-932	
7	Equity-based compensation	1,120,934	55,622	-30,236	1,146,320
8	Meals and entertainment	3,297,030	-11,556	-866,417	2,419,050
9	Fines and penalties	116,845	-24	-103,975	12,844
10	Judgments, damages, awards, and similar costs	86,135	d	d	73,508
11	Pension and profit-sharing	10,602,752	-183,181	-261,488	10,151,488
12	Other post-retirement benefits	389,210	-688	2,671	391,193
13	Deferred compensation	2,618,632	-7,926	-45,196	2,565,214
14	Charitable contribution of cash and tangible property	4,202,297	120,372	278,989	4,601,658
15	Charitable contribution of intangible property	151,356	d	d	208,400
16	Current year acquisition or reorganization investment banking fees	50,881	22,214	*6,101	79,196
17	Current year acquisition or reorganization legal and accounting fees	53,514	-23,017	-20,502	9,995
18	Current year acquisition/reorganization other costs	73,841	-49,047	*-19,376	5,419
19	Amortization/impairment of goodwill	1,575,477	-370,994	-106,809	1,094,976
20	Amortization of acquisition, reorganization, and start-up costs	122,212	-18,849	-3,494	99,837
21	Other amortization or impairment write-offs	4,832,736	2,482,386	-127,145	7,191,163
22	Reserved				
23a	Depletion—Oil & Gas	1,055,216	-977,877	-64,170	
b	Depletion—Other than Oil & Gas	64,464	80,450	195,434	340,640
24	Depreciation	40,072,825	19,716,203	-17,219	59,734,475
25	Bad debt expense	4,573,614	-5,913	-13,559	4,551,004
26	Interest expense (see instructions)	22,408,310	-2,790,129	-148,425	19,470,969
27	Corporate-owned life insurance premiums	415,570	-39,018	-298,343	73,153
28	Purchase versus lease (for purchasers and/or lessees)	210,998	38,591	*144,651	394,240
29	Research and development costs	5,206,162	-5,636,498	150,655	-279,682
30	Section 118 exclusion (attach statement)	*-70,507	d	d	*-1,535
31	Other expense/deduction items with differences (attach statement)	256,166,740	-5,487,419	-3,090,742	247,474,451
32	Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	369,230,783	8,747,938	-2,983,062	374,815,507

Schedule M-3 (Form 1120-S) (Rev. 12-2019)

Form **1125-A****Cost of Goods Sold**(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
▶ Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name		Employer identification number	
Corporation 2022 Line Item Counts (Estimated from SOI Sample)			
1	Inventory at beginning of year	1	1,166,970
2	Purchases	2	2,613,972
3	Cost of labor	3	746,966
4	Additional section 263A costs (attach schedule)	4	94,677
5	Other costs (attach schedule)	5	1,405,317
6	Total. Add lines 1 through 5	6	3,074,047
7	Inventory at end of year	7	1,157,978
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	3,056,569
9a	Check all methods used for valuing closing inventory:		
	(i) ☐ Cost		1,265,579
	(ii) ☐ Lower of cost or market		308,359
	(iii) ☐ Other (Specify method used and attach explanation.) ▶		19,782
b	Check if there was a writedown of subnormal goods		4,251
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)		312
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	11,598
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See in: YES n 137,092 NO 2,208,702		
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	YES 1,380 NO 2,239,207	

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-A****Cost of Goods Sold**(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name		Employer identification number	
Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)			
1	Inventory at beginning of year	1	2,476,697,287
2	Purchases	2	17,444,425,290
3	Cost of labor	3	1,545,316,788
4	Additional section 263A costs (attach schedule)	4	140,660,328
5	Other costs (attach schedule)	5	3,806,660,194
6	Total. Add lines 1 through 5	6	25,401,511,318
7	Inventory at end of year	7	2,840,638,960
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	24,572,660,017
9a Check all methods used for valuing closing inventory:			
(i) ☐ Cost			
(ii) ☐ Lower of cost or market			
(iii) ☐ Other (Specify method used and attach explanation.) ▶			
b	Check if there was a writedown of subnormal goods	▶ ☐	
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ ☐	
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d	331,135,075
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	☐ Yes ☐ No	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No	

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-E**

Compensation of Officers

OMB No. 1545-0123

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
▶ Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

[illegible]

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 55989C

Form **1125-E** (Rev. 10-2016)

Form **3468**Department of the Treasury
Internal Revenue Service**Investment Credit**

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2022Attachment
Sequence No. **174**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]**Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property**

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor: _____
- 2 Address of lessor: _____
- 3 Description of property: _____
- 4 Amount for which you were treated as having acquired the property \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Advanced Manufacturing Investment Credit

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c			5d	d
6	Qualifying gasification or advanced energy project credit (see instructions):				
a	Qualified investment in property placed in service during the tax year (a) of advanced energy project property or (b) of qualified gasification property for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (0.30)	6a			
b	Qualified investment in property other than in 6a above placed in service during the tax year \$ _____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b			6c	d
7	Advanced manufacturing investment credit (see instructions): Basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year and after 2022, the construction of which began after August 9, 2022 \$ _____ × 25% (0.25)	7			*10
8	Reserved for future use	8			
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9			d
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a (see instructions if you entered an amount on line 7)	10			19

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2022)

Form **3468**Department of the Treasury
Internal Revenue Service**Investment Credit**

OMB No. 1545-0155

2022Attachment
Sequence No. **174**

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]**Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property**

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor: _____
- 2 Address of lessor: _____
- 3 Description of property: _____
- 4 Amount for which you were treated as having acquired the property \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Advanced Manufacturing Investment Credit

5	Qualifying advanced coal project credit (see instructions):				
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (0.20)	5a			
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (0.15)	5b			
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (0.30)	5c			
d	Total. Add lines 5a, 5b, and 5c		5d		d
6	Qualifying gasification or advanced energy project credit (see instructions):				
a	Qualified investment in property placed in service during the tax year (a) of advanced energy project property or (b) of qualified gasification property for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (0.30)	6a			
b	Qualified investment in property other than in 6a above placed in service during the tax year \$ _____ × 20% (0.20)	6b			
c	Total. Add lines 6a and 6b		6c		d
7	Advanced manufacturing investment credit (see instructions): Basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year and after 2022, the construction of which began after August 9, 2022 \$ _____ × 25% (0.25)		7		*197,456
8	Reserved for future use		8		
9	Enter the applicable unused investment credit from cooperatives (see instructions)		9		d
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a (see instructions if you entered an amount on line 7)		10		202,094

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (2022)

Part III Rehabilitation Credit and Energy Credit**11 Rehabilitation credit** (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ☐

b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____.

c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____

d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

e Pre-1936 buildings under the transition rule (see instructions) . . . \$ _____ × 10% (0.10) **11e** **d**

f Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20) **11f** **126**

g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . \$ _____ × 4% (0.04) **11g** **263**

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

For properties identified on line 11f or 11g, complete lines 11h and 11i.

h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____

i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____

12 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year. See instructions \$ _____ × 30% (0.30) **12a** **57**

b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after 2005, the construction of which began before 2020 or after 2021 (see instructions) \$ _____ × 30% (0.30) **12b** **468**

c Basis of property using solar illumination or solar energy placed in service during the tax year, the construction of which began in 2020 or 2021 (see instructions) \$ _____ × 30% (0.30) **12c** **404**

d Reserved for future use **12d**

Qualified fuel cell property (see instructions):

e Basis of property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 \$ _____ × 30% (0.30) **12e** **-**

f Applicable kilowatt capacity of property on line 12e (see instructions) × \$1,000 **12f** **-**

g Enter the smaller of line 12e or line 12f **12g**

h Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, the construction of which began before 2020 or after 2021 \$ _____ × 30% (0.30) **12h** **6**

i Applicable kilowatt capacity of property on line 12h (see instructions) × \$3,000 **12i** **6**

j Enter the smaller of line 12h or line 12i **12j**

k Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 \$ _____ × 30% (0.30) **12k** **7**

l Applicable kilowatt capacity of property on line 12k (see instructions) × \$3,000 **12l** **7**

m Enter the smaller of line 12k or line 12l **12m**

n Reserved for future use **12n**

o Reserved for future use **12o**

p Reserved for future use **12p**

Part III Rehabilitation Credit and Energy Credit**11 Rehabilitation credit** (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ☐

b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____

c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____

d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

e Pre-1936 buildings under the transition rule (see instructions) . . . \$ _____ × 10% (0.10)

f Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)

g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . \$ _____ × 4% (0.04)

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

For properties identified on line 11f or 11g, complete lines 11h and 11i.

h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____

i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____

12 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year. See instructions \$ _____ × 30% (0.30)

b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after 2005, the construction of which began before 2020 or after 2021 (see instructions) \$ _____ × 30% (0.30)

c Basis of property using solar illumination or solar energy placed in service during the tax year, the construction of which began in 2020 or 2021 (see instructions) \$ _____ × 30% (0.30)

d Reserved for future use

Qualified fuel cell property (see instructions):

e Basis of property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 \$ _____ × 30% (0.30)

f Applicable kilowatt capacity of property on line 12e (see instructions) × \$1,000

g Enter the smaller of line 12e or line 12f

h Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, the construction of which began before 2020 or after 2021 \$ _____ × 30% (0.30)

i Applicable kilowatt capacity of property on line 12h (see instructions) × \$3,000

j Enter the smaller of line 12h or line 12i

k Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 \$ _____ × 30% (0.30)

l Applicable kilowatt capacity of property on line 12k (see instructions) × \$3,000

m Enter the smaller of line 12k or line 12l

n Reserved for future use

o Reserved for future use

p Reserved for future use

11e	d
11f	343,744
11g	198,595
12a	162,946
12b	6,892,546
12c	1,085,142
12d	
12e	-
12f	-
12g	
12h	34,697
12i	53,338
12j	
12k	70,612
12l	3,094,287
12m	
12n	
12o	
12p	

Part III Rehabilitation Credit and Energy Credit (continued)**Qualified microturbine property** (see instructions):

q	Basis of property placed in service during the tax year that was acquired after 2005, the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	\$ _____ × 10% (0.10)	12q	d	
r	Kilowatt capacity of property on line 12q	× \$200	12r	d	
s	Enter the smaller of line 12q or line 12r				12s

Combined heat and power system property (see instructions):

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

t	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10%	\$ _____ × 10% (0.10)	12t	13	
u	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less		12u	12	
v	Multiply line 12t by line 12u				12v

Qualified small wind energy property (see instructions):

w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009	\$ _____ × 30% (0.30)	12w	-	
x	Enter the smaller of line 12w or \$4,000				12x
y	Basis of property placed in service during the tax year that is attributable to periods after 2008, the construction of which began before 2020 or after 2021	\$ _____ × 30% (0.30)		12y	d
z	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021	\$ _____ × 30% (0.30)		12z	-
aa	Reserved for future use			12aa	

Waste energy recovery property:

bb	Basis of property placed in service during the tax year. See instructions	\$ _____ × 30% (0.30)		12bb	d
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Geothermal heat pump systems (see instructions):

cc	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10%	\$ _____ × 10% (0.10)		12cc	*8
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Qualified investment credit facility property (see instructions):

dd	Basis of property placed in service during the tax year	\$ _____ × 30% (0.30)		12dd	10
ee	Reserved for future use			12ee	
ff	Reserved for future use			12ff	
gg	Reserved for future use			12gg	
hh	Other energy credits and special adjustments (see instructions)			12hh	*10

13	Enter the applicable unused investment credit from cooperatives (see instructions)			13	-
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14	Combine lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12bb, 12cc, 12dd, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a			14	1,156
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Part III Rehabilitation Credit and Energy Credit (continued)**Qualified microturbine property** (see instructions):

q	Basis of property placed in service during the tax year that was acquired after 2005, the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	\$ _____ × 10% (0.10)	12q	d	12s
r	Kilowatt capacity of property on line 12q	× \$200	12r	d	
s	Enter the smaller of line 12q or line 12r				

Combined heat and power system property (see instructions):

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

t	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10%	\$ _____ × 10% (0.10)	12t	21,401	12v
u	If the electrical capacity of the property is measured in:				
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.				
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less		12u	12	
v	Multiply line 12t by line 12u				

Qualified small wind energy property (see instructions):

w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009	\$ _____ × 30% (0.30)	12w	-	12x
x	Enter the smaller of line 12w or \$4,000				
y	Basis of property placed in service during the tax year that is attributable to periods after 2008, the construction of which began before 2020 or after 2021	\$ _____ × 30% (0.30)	12y	d	
z	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021	\$ _____ × 30% (0.30)	12z	-	
aa	Reserved for future use				12aa

Waste energy recovery property:

bb	Basis of property placed in service during the tax year. See instructions	\$ _____ × 30% (0.30)	12bb	d
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Geothermal heat pump systems (see instructions):

cc	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10%	\$ _____ × 10% (0.10)	12cc	*46,481
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Qualified investment credit facility property (see instructions):

dd	Basis of property placed in service during the tax year	\$ _____ × 30% (0.30)	12dd	79,542
ee	Reserved for future use			
ff	Reserved for future use			
gg	Reserved for future use			
hh	Other energy credits and special adjustments (see instructions)			
13	Enter the applicable unused investment credit from cooperatives (see instructions)			
14	Combine lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12bb, 12cc, 12dd, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a			

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form3800 for instructions and the latest information.
You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**2022**
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	25,008
2	Passive activity credits from line 2 of all Parts III with box B checked 2	236	
3	Enter the applicable passive activity credits allowed for 2022. See instructions	3	d
4	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	28,649
	Check this box if the carryforward was changed or revised from the original reported amount . . . ☐		
5	Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions	5	d
6	Add lines 1, 3, 4, and 5	6	41,089

Part II Allowable Credit

7	Regular tax before credits: - Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. - Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return. - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	7	
8	Alternative minimum tax: - Individuals. Enter the amount from Form 6251, line 11. - Corporations. Enter -0-. - Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	33,595
10a	Foreign tax credit 10a	3,244	
b	Certain allowable credits (see instructions) 10b	6	
c	Add lines 10a and 10b	10c	3,252
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	33,315
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12	33,313	
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions 13	17,707	
14	Tentative minimum tax: - Individuals. Enter the amount from Form 6251, line 9. - Corporations. Enter -0-. - Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	720
15	Enter the greater of line 13 or line 14	15	12,563
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	33,315
17	Enter the smaller of line 6 or line 16	17	16,345
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2022)

Form **3800****General Business Credit**

OMB No. 1545-0895

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form3800 for instructions and the latest information.
You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.**2022**
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	48,031,205
2	Passive activity credits from line 2 of all Parts III with box B checked 2		238,751
3	Enter the applicable passive activity credits allowed for 2022. See instructions	3	d
4	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	91,157,543
	Check this box if the carryforward was changed or revised from the original reported amount . . . ☐		
5	Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions	5	d
6	Add lines 1, 3, 4, and 5	6	139,498,252

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	533,589,072
10a	Foreign tax credit 10a		105,943,505
b	Certain allowable credits (see instructions) 10b		1,537
c	Add lines 10a and 10b	10c	105,956,878
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	427,641,713
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- 12		427,623,243
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions 13		106,773,172
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	3,673,489
15	Enter the greater of line 13 or line 14	15	67,554,867
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	320,868,541
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	48,297,476

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2022)

Part II Allowable Credit (continued)**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	701
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	716
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	1,603
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2022. See instructions	24	23
25	Add lines 22 and 24	25	1,621
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	758
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	16,711
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	32,128
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2022. See instructions	33	191
34	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount . . . ☐	34	34,762
35	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	51,102
37	Enter the smaller of line 29 or line 36	37	15,651
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	30,261

Part II Allowable Credit (continued)**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	30,141,794
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	28,131,039
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	227,292
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2022. See instructions	24	2,449
25	Add lines 22 and 24	25	229,739
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	91,079
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	46,843,421
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	31,630,144
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2022. See instructions	33	957,547
34	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount . . . ☐	34	33,308,970
35	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	65,798,029
37	Enter the smaller of line 29 or line 36	37	26,497,059
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	75,297,868

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

A ☐ General Business Credit From a Non-Passive Activity**E** ☐ Reserved**B** ☐ General Business Credit From a Passive Activity**F** ☐ Reserved**C** ☐ General Business Credit Carryforwards**G** ☐ Eligible Small Business Credit Carryforwards**D** ☐ General Business Credit Carrybacks**H** ☐ Reserved**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit		(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	21
b	Advanced manufacturing production (Form 7207)	1b	*9
c	Increasing research activities (Form 6765)	1c	22,954
d	Low-income housing (carryforward only) (see instructions)	1d	d
e	Disabled access (Form 8826)*	1e	226
f	Renewable electricity production (Form 8835)	1f	205
g	Indian employment (Form 8845)	1g	219
h	Orphan drug (Form 8820)	1h	316
i	New markets (Form 8874)	1i	101
j	Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	729
k	Employer-provided child care facilities and services (Form 8882)*	1k	187
l	Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864)	1l	*5
m	Low sulfur diesel fuel production (Form 8896)	1m	-
n	Distilled spirits (Form 8906)	1n	30
o	Nonconventional source fuel (carryforward only)	1o	d
p	Energy efficient home (Form 8908)	1p	425
q	Energy efficient appliance (carryforward only)	1q	d
r	Alternative motor vehicle (Form 8910)	1r	*137
s	Alternative fuel vehicle refueling property (Form 8911)	1s	360
t	Enhanced oil recovery credit (Form 8830)	1t	*7
u	Mine rescue team training (Form 8923)	1u	7
v	Agricultural chemicals security (carryforward only)	1v	-
w	Employer differential wage payments (Form 8932)	1w	46
x	Carbon oxide sequestration (Form 8933)	1x	5
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	427
z	Qualified plug-in electric vehicle (carryforward only)	1z	-
aa	Employee retention (Form 5884-A)	1aa	177
bb	General credits from an electing large partnership (carryforward only)	1bb	-
zz	Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	69
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	25,308
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3	944
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	1,155
b	Work opportunity (Form 5884)	4b	4,704
c	Biofuel producer (Form 6478)	4c	d
d	Low-income housing (Form 8586)	4d	4,865
e	Renewable electricity production (Form 8835)	4e	19
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	12,623
g	Qualified railroad track maintenance (Form 8900)	4g	66
h	Small employer health insurance premiums (Form 8941)	4h	*69
i	Increasing research activities (Form 6765)	4i	10,339
j	Employer credit for paid family and medical leave (Form 8994)	4j	457
z	Other	4z	d
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5	32,736
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	55,821

* See instructions for limitation on this credit.

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	211,460
b Advanced manufacturing production (Form 7207)	1b	*317,505
c Increasing research activities (Form 6765)	1c	41,184,790
d Low-income housing (carryforward only) (see instructions)	1d	d
e Disabled access (Form 8826)*.	1e	779
f Renewable electricity production (Form 8835)	1f	2,146,618
g Indian employment (Form 8845)	1g	6,140
h Orphan drug (Form 8820)	1h	1,640,336
i New markets (Form 8874)	1i	1,312,722
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	741
k Employer-provided child care facilities and services (Form 8882)*	1k	15,834
l Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864)	1l	*3,042
m Low sulfur diesel fuel production (Form 8896)	1m	-
n Distilled spirits (Form 8906)	1n	5,512
o Nonconventional source fuel (carryforward only)	1o	d
p Energy efficient home (Form 8908)	1p	639,105
q Energy efficient appliance (carryforward only)	1q	d
r Alternative motor vehicle (Form 8910)	1r	*786
s Alternative fuel vehicle refueling property (Form 8911)	1s	60,133
t Enhanced oil recovery credit (Form 8830)	1t	*20,472
u Mine rescue team training (Form 8923)	1u	140
v Agricultural chemicals security (carryforward only)	1v	-
w Employer differential wage payments (Form 8932)	1w	6,527
x Carbon oxide sequestration (Form 8933)	1x	97,426
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	648,471
z Qualified plug-in electric vehicle (carryforward only)	1z	-
aa Employee retention (Form 5884-A)	1aa	13,378
bb General credits from an electing large partnership (carryforward only)	1bb	-
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	11,669
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	48,380,844
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	90,964
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	9,261,281
b Work opportunity (Form 5884)	4b	1,691,231
c Biofuel producer (Form 6478)	4c	d
d Low-income housing (Form 8586)	4d	12,329,351
e Renewable electricity production (Form 8835)	4e	703,839
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	938,856
g Qualified railroad track maintenance (Form 8900)	4g	173,098
h Small employer health insurance premiums (Form 8941)	4h	*4,195
i Increasing research activities (Form 6765)	4i	1,358,929
j Employer credit for paid family and medical leave (Form 8994)	4j	121,256
z Other	4z	d
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	31,692,224
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	80,159,729

* See instructions for limitation on this credit.

Form **4562****Depreciation and Amortization**

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.**2022**
Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	533,169
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	612,395
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	68,791
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	451,944
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	71,901
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	457,785
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	990,845
15	Property subject to section 168(f)(1) election	15	335
16	Other depreciation (including ACRS)	16	405,952

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	1,817,009
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		26,788				26,748
b 5-year property		257,840				257,618
c 7-year property		204,178				204,270
d 10-year property		14,584				14,602
e 15-year property		71,785				72,017
f 20-year property		3,811				3,822
g 25-year property		d	25 yrs.		S/L	d
h Residential rental property		44,045	27.5 yrs.	MM	S/L	44,479
i Nonresidential real property		123,327	39 yrs.	MM	S/L	123,500

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life		5,518			S/L	5,628
b 12-year		503	12 yrs.		S/L	510
c 30-year		1,115	30 yrs.	MM	S/L	1,125
d 40-year		2,311	40 yrs.	MM	S/L	2,319

Part IV Summary (See instructions.)

50-yr basis

d

50-yr ded

d

21	Listed property. Enter amount from line 28	21	1,241,551
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,034,158
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	607

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	101,587,609
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	659,028,886
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	3,875,302
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	36,409,189
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	4,917,084
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	35,290,181
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	760,620,247
15	Property subject to section 168(f)(1) election	15	1,462,787
16	Other depreciation (including ACRS)	16	51,226,507

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	360,343,172
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		15,094,151				3,389,621
b 5-year property		107,360,865				20,904,675
c 7-year property		58,372,051				8,005,773
d 10-year property		4,187,104				354,328
e 15-year property		52,810,063				2,423,829
f 20-year property		58,668,248				2,194,806
g 25-year property		d	25 yrs.		S/L	d
h Residential rental property		22,911,737	27.5 yrs.	MM	S/L	465,620
i Nonresidential real property		131,611,267	39 yrs.	MM	S/L	1,780,262

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life		57,877,683			S/L	3,290,860
b 12-year		6,862,102	12 yrs.		S/L	244,186
c 30-year		32,160,804	30 yrs.	MM	S/L	671,084
d 40-year		76,053,027	40 yrs.	MM	S/L	1,106,772

Part IV Summary (See instructions.)

50-yr basis

d

50-yr ded

d

21	Listed property. Enter amount from line 28	21	34,166,028
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,262,739,279
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	5,567,026

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No					24b If "Yes," is the evidence written? ☐ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							25	322,280	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%			S/L -				
		%			S/L -				
		%			S/L -				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions

Answer these questions to determine if you meet an exception to completing this section for vehicles used by employees who aren't

	No	Yes	No	Yes	No
37 Do you maintain a written policy regarding commuting, by your employees?					
38 Do you maintain a written policy regarding commuting, by your employees? See the instructions					
39 Do you treat all use of vehicles by employees about the same?					
40 Do you provide more than five vehicles to employees about the same?					
41 Do you meet the requirements for the standard mileage rate?					

Note: If your answer to 37, 38, 39, or 40 is "Yes," you must complete Section B.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
					166,251
43 Amortization of costs that began before your 2022 tax year					43
					554,324
44 Total. Add amounts in column (f). See the instructions for where to report					44
					653,559

Line 42 Amortization of Costs, by Section

Section 195	14,334
Section 197	58,324
Section 248	3,851
Section 169	d
Section 174	42,335
Section 178	5,507
Section 194	115
Section 59E	1,418
Section 1400L	d
Section 709	259
Section 171	45
Section 167H	130
Other or Unidentified	53,128
AMORT ADJ	1,223

For Employees

used by employees who aren't

	Yes	No
including commuting, by		
commuting, by your		
more owners		
employees about the		
uctions		
ed vehicles.		

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No					24b If "Yes," is the evidence written? ☐ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							25	22,851,661	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%			S/L –				
		%			S/L –				
		%			S/L –				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by more than 5% owner or related person?						
36 Is another vehicle available for personal use during off-duty hours?						

Line 42 Amortization of Costs, by Section

Section 195	141,825
Section 197	10,188,396
Section 248	76,810
Section 169	d
Section 174	34,012,995
Section 178	218,107
Section 194	62,046
Section 59E	421,120
Section 1400L	d
Section 709	1,849
Section 171	2,776
Section 167H	20,360
Other or Unidentified	34,272,063
AMORT ADJ	-509,439

Section C—Questions

Answer these questions to determine if you meet an exception to completing this section for vehicles used by employees who aren't

	No	Yes	No	Yes	No
37 Do you maintain a written policy for your employees?					
38 Do you maintain a written policy for your employees? See the instructions					
39 Do you treat all use of vehicles by your employees as commuting, by your employees who aren't					
40 Do you provide more than five vehicles to your employees about the					
41 Do you meet the requirements for the vehicles.					

Note: If your answer to 37, 38, 39, or 41 is "Yes," you must complete Section B for those vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
					79,545,708
43 Amortization of costs that began before your 2022 tax year					43
					260,601,690
44 Total. Add amounts in column (f). See the instructions for where to report					44
					338,381,742

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022Attachment
Sequence No. **27**

Name(s) shown on return

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Identifying number

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	21,821
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.	1b	*100
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	-

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						LT LOSS	149,928
						LT GAIN	75,600
3	Gain, if any, from Form 4684, line 39					3	2,061
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	29,332
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824.					5	1,423
6	Gain, if any, from line 32, from other than casualty or theft					6	135,560
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows					7	347,517
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions					8	9,529
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.					9	5,191

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	ST LOSS	52,825
		ST GAIN	74,070
11	Loss, if any, from line 7	11	(34,891)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	9,536
13	Gain, if any, from line 31	13	368,610
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	1,751
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	187
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	201
17	Combine lines 10 through 16.	17	467,887
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2022)

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2022Attachment
Sequence No. **27**

Name(s) shown on return

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Identifying number

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	29,459,199
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.	1b	*994
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	-

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						LT LOSS	43,099,619
						LT GAIN	122,356,706
3	Gain, if any, from Form 4684, line 39					3	157,362
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	21,236,601
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824.					5	2,215,175
6	Gain, if any, from line 32, from other than casualty or theft					6	76,542,461
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows					7	179,199,987
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions					8	21,167,750
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions.					9	31,189,286

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):	ST LOSS	56,629,857
		ST GAIN	90,298,442
11	Loss, if any, from line 7	11	(30,295,455)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	6,084,034
13	Gain, if any, from line 31	13	139,748,627
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	-1,570,549
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1,655,878
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	173,399
17	Combine lines 10 through 16.	17	149,465,192
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2022)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
	1245 PROPERTY	OTHER PROPERTY	UNDETERMINED PROPERTY		
Property D					
These columns relate to the properties on lines 19A through 19D.					
20	Gross sales price (Note: See line 1a before completing.)	20	361,712	17,170	38,630
21	Cost or other basis plus expense of sale	21	362,466	17,597	29,473
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24	362,295	17,216	38,676
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a.	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage. See instructions	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a.	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
		1245 PROPERTY	OTHER PROPERTY
		UNDETERMINED PROPERTY	Property D
These columns relate to the properties on lines 19A through 19D.			
20	Gross sales price (Note: See line 1a before completing.)	20	179,911,009
21	Cost or other basis plus expense of sale	21	256,564,085
22	Depreciation (or depletion) allowed or allowable.	22	
23	Adjusted basis. Subtract line 22 from line 21.	23	
24	Total gain. Subtract line 23 from line 20	24	140,013,219
25 If section 1245 property:			
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a.	25b	
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976.	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage. See instructions	27b	
c	Enter the smaller of line 24 or 27b	27c	
28 If section 1254 property:			
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the smaller of line 24 or 28a.	28b	
29 If section 1255 property:			
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the smaller of line 24 or 29a. See instructions	29b	

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years.	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form **5884**(Rev. March 2021)
Department of the Treasury
Internal Revenue Service**Work Opportunity Credit**

OMB No. 1545-0219

► Attach to your tax return.

► Go to www.irs.gov/Form5884 for instructions and the latest information.Attachment
Sequence No. **884**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.	
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>2,089</u> × 25% (0.25)	1a
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . \$ <u>2,646</u> × 40% (0.40)	1b
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . \$ <u>691</u> × 50% (0.50)	1c
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . .	2 2,703
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . .	3 950
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . .	4 3,512
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . .	5
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . .	6

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 3-2021)

Form **5884**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

OMB No. 1545-0219

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form5884 for instructions and the latest information.Attachment
Sequence No. **884**

Name(s) shown on return

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>1,027,432</u> × 25% (0.25)	1a	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . \$ <u>3,260,360</u> × 40% (0.40)	1b	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . \$ <u>48,914</u> × 50% (0.50)	1c	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages . . .	2	1,591,683
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . .	3	81,850
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b . . .	4	1,673,533
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . .	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b . . .	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (Rev. 3-2021)

Form **5884-A**

(Rev. March 2021)

Department of the Treasury
Internal Revenue Service**Employee Retention Credit for Employers
Affected by Qualified Disasters**▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form5884A for instructions and the latest information.**

OMB No. 1545-1978

Attachment
Sequence No. **884A**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1a Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1a	d	
b Employers affected by a 2020 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1b	*111	
c Add amounts from lines 1a and 1b	1c		d
2 Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2		d
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3		d
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa	4		*116
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5		
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 3-2021)

Form **5884-A**
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Employee Retention Credit for Employers Affected by Qualified Disasters

► Attach to your tax return.
► Go to www.irs.gov/Form5884A for instructions and the latest information.

OMB No. 1545-1978

Attachment
Sequence No. **884A**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1a Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1a	d	
b Employers affected by a 2020 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions	1b	*16,968	
c Add amounts from lines 1a and 1b		1c	d
2 Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages		2	d
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		3	d
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa		4	*8,238
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		5	
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa		6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 47425B

Form **5884-A** (Rev. 3-2021)

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.Attachment
Sequence No. **676**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	20
2	Basic research payments to qualified organizations (see instructions)	2	600	
3	Qualified organization base period amount	3	139	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	598
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	15,775	
6	Cost of supplies	6	6,846	
7	Rental or lease costs of computers (see instructions)	7	3,512	
8	Enter the applicable percentage of contract research expenses. See instructions	8	11,638	
9	Total qualified research expenses. Add lines 5 through 8	9	17,366	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	10,597%	
11	Enter average annual gross receipts. See instructions	11		
12	Multiply line 11 by the percentage on line 10	12	10,569	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	17,278	
14	Multiply line 9 by 50% (0.50)	14	17,366	
15	Enter the smaller of line 13 or line 14		15	17,278
16	Add lines 1, 4, and 15		16	17,664
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	17,638

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	57
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	82	
20	Qualified organization base period amount (see the line 3 instructions)	20	136	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	71
22	Add lines 18 and 21		22	129
23	Multiply line 22 by 20% (0.20)		23	117
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	12,371	
25	Cost of supplies	25	6,631	
26	Rental or lease costs of computers (see the line 7 instructions)	26	2,383	
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	8,233	
28	Total qualified research expenses. Add lines 24 through 27	28	13,134	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	12,394	
30	Divide line 29 by 6.0	30	11,673	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	11,348	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	12,769
33	Add lines 23 and 32		33	12,801
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	12,959

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2020)

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.Attachment
Sequence No. **676**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)		1	55,206
2	Basic research payments to qualified organizations (see instructions)	2	105,044	
3	Qualified organization base period amount	3	263,078	
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	97,583
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	178,620,933	
6	Cost of supplies	6	20,424,729	
7	Rental or lease costs of computers (see instructions)	7	3,597,944	
8	Enter the applicable percentage of contract research expenses. See instructions	8	26,264,888	
9	Total qualified research expenses. Add lines 5 through 8	9	228,908,494	
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	8,416%	
11	Enter average annual gross receipts. See instructions	11		
12	Multiply line 11 by the percentage on line 10	12	53,533,593	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	175,578,728	
14	Multiply line 9 by 50% (0.50)	14	114,454,251	
15	Enter the smaller of line 13 or line 14		15	113,424,238
16	Add lines 1, 4, and 15		16	113,577,026
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	15,459,976

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18	172,474
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	220,324	
20	Qualified organization base period amount (see the line 3 instructions)	20	498,238	
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	131,791
22	Add lines 18 and 21		22	304,265
23	Multiply line 22 by 20% (0.20)		23	60,853
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	285,891,125	
25	Cost of supplies	25	51,783,157	
26	Rental or lease costs of computers (see the line 7 instructions)	26	4,498,702	
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27	46,564,512	
28	Total qualified research expenses. Add lines 24 through 27	28	388,735,313	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	1,005,297,758	
30	Divide line 29 by 6.0	30	167,462,973	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	219,634,999	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	30,812,018
33	Add lines 23 and 32		33	30,850,293
34	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	26,255,361

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13700H

Form **6765** (Rev. 12-2020)

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	*63
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	30,598
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	2,251
38	Add lines 36 and 37 • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	32,354
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	9,062
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	9,132
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	8,985

Section C—Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	*1,551
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	41,731,681
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	876,889
38	Add lines 36 and 37 • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	42,608,554
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	728,702
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	1,858,866
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	720,189

Form **8586**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**
► **Go to www.irs.gov/Form8586 for the latest information.**

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1	Number of Forms 8609-A attached	6	
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	d
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	5	742
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d, column (c)	7	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8586 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8586.

Purpose of Form

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Low-Income Housing Project

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds. The owner must still get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building. (See Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii).)

Recapture of Credit

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein, unless you follow the procedures to prevent recapture. See *Recapture and building dispositions* in the Instructions for Form 8609-A, Annual Statement for Low-Income Housing Credit, for details. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

Recordkeeping

Keep a copy of this Form 8586 together with all Forms 8609, Forms 8609-A, and Forms 8611 for 3 years after the 15-year compliance period ends.

Specific Instructions

Line 2. A decrease in qualified basis will result in recapture if the qualified basis at the close of the tax year is less than the qualified basis at the close of the first year of the credit period.

If the reduction in qualified basis at the close of the tax year also results in a violation of the minimum set-aside requirement, then no credit is allowable for the year.

Line 3. The credit for the year is figured on Form 8609-A for each building. Attach a copy of each Form 8609-A you completed for the tax year to Form 8586. Enter on line 3 the total credit for attached Form(s) 8609-A.

Line 6. Estates or trusts. Allocate the low-income housing credit on line 5 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 6.

If the estate or trust is subject to the passive activity rules, include on line 4 any low-income housing credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 5 hr., 44 min.

Learning about the law or the form 52 min.

Preparing and sending the form to the IRS 2 hr., 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Low-Income Housing Credit

OMB No. 1545-0984

► **Attach to your tax return.**
► **Go to www.irs.gov/Form8586 for the latest information.**

Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Number of Forms 8609-A attached		
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? ☐ Yes ☐ No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) _____ (ii) _____ (iii) _____ (iv) _____		
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	d
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	d
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	5	10,170,976
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d, column (c)	7	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8586 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8586.

Purpose of Form

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Qualified Low-Income Housing Project

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds. The owner must still get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building. (See Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii).)

Recapture of Credit

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein, unless you follow the procedures to prevent recapture. See *Recapture and building dispositions* in the Instructions for Form 8609-A, Annual Statement for Low-Income Housing Credit, for details. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

Recordkeeping

Keep a copy of this Form 8586 together with all Forms 8609, Forms 8609-A, and Forms 8611 for 3 years after the 15-year compliance period ends.

Specific Instructions

Line 2. A decrease in qualified basis will result in recapture if the qualified basis at the close of the tax year is less than the qualified basis at the close of the first year of the credit period.

If the reduction in qualified basis at the close of the tax year also results in a violation of the minimum set-aside requirement, then no credit is allowable for the year.

Line 3. The credit for the year is figured on Form 8609-A for each building. Attach a copy of each Form 8609-A you completed for the tax year to Form 8586. Enter on line 3 the total credit for attached Form(s) 8609-A.

Line 6. Estates or trusts. Allocate the low-income housing credit on line 5 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 6.

If the estate or trust is subject to the passive activity rules, include on line 4 any low-income housing credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 5 hr., 44 min.

Learning about the law or the form 52 min.

Preparing and sending the form to the IRS 2 hr., 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8594**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

OMB No. 1545-0074

Attachment
Sequence No. **169**

▶ Attach to your income tax return.

▶ Go to www.irs.gov/Form8594 for instructions and the latest information.

Name as shown on return

Identifying number as shown on return

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Check the box that identifies you:

11,572 ☐ Purchaser ☐ Seller **18,132**

Part I General Information**1** Name of other party to the transaction**29,824**

Other party's identifying number

25,221

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale**29,312****3** Total sales price (consideration)**28,932****Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 5,248	\$ 5,191
Class II	\$ 859	\$ 859
Class III	\$ 8,345	\$ 7,796
Class IV	\$ 11,831	\$ 11,621
Class V	\$ 23,768	\$ 22,929
Class VI and VII	\$ 24,058	\$ 24,772
Total	\$ 28,862	\$ 28,457

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? ☐ Yes ☐ No

11,472 **18,352**

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63768Z

Form **8594** (Rev. 11-2021)

Form **8594**(Rev. November 2021)
Department of the Treasury
Internal Revenue Service**Asset Acquisition Statement
Under Section 1060**

▶ Attach to your income tax return.

▶ Go to www.irs.gov/Form8594 for instructions and the latest information.

OMB No. 1545-0074

Attachment

Sequence No. **169**

Name as shown on return

Identifying number as shown on return

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Check the box that identifies you:

☐ Purchaser ☐ Seller**Part I General Information****1** Name of other party to the transaction

Other party's identifying number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale**3** Total sales price (consideration)**510,696,393****Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 18,175,934	\$ 18,128,177
Class II	\$ 6,568,973	\$ 6,555,303
Class III	\$ 71,157,955	\$ 71,117,198
Class IV	\$ 31,074,187	\$ 31,095,828
Class V	\$ 93,736,647	\$ 94,190,734
Class VI and VII	\$ 283,329,931	\$ 288,310,319
Total	\$ 504,122,204	\$ 509,233,580

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties?☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document?

☐ Yes ☐ No**6** In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)?☐ Yes ☐ NoIf "Yes," attach a statement that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 63768Z

Form **8594** (Rev. 11-2021)

Form **8820**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

► Go to www.irs.gov/Form8820 for the latest information.
► Attach to your tax return.

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2021 Line Item Counts (Estimated from SOI Sample)

Part I Current Year Credit

1 Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	312
2a Are you electing the reduced credit under section 280C? ► ☐ Yes ☐ No If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	2a	d
b Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	d
c Subtract line 2b from line 2a. If zero or less, enter -0-	2c	310
3 Orphan drug credit from partnerships, S corporations, estates, or trusts	3	9
4 Add lines 2c and 3. Estates and trusts, go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1h	4	312
5 Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	
6 Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1h	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 9-2018)

Form **8820**
(Rev. September 2018)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

► Go to www.irs.gov/Form8820 for the latest information.
► Attach to your tax return.

OMB No. 1545-1505

Attachment
Sequence No. **103**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year (see instructions)	1	7,933,205
2a	Are you electing the reduced credit under section 280C? ► ☐ Yes ☐ No If "Yes," multiply line 1 by 19.75% (0.1975). If "No," multiply line 1 by 25% (0.25) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	2a	d
b	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above	2b	d
c	Subtract line 2b from line 2a. If zero or less, enter -0-	2c	1,631,103
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	7,073
4	Add lines 2c and 3. Estates and trusts, go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1h	4	1,638,176
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1h	6	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11208S

Form **8820** (Rev. 9-2018)

Form **8824**Department of the Treasury
Internal Revenue Service**Like-Kind Exchanges**
(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2022
Attachment
Sequence No. **109**

Name(s) shown on tax return

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Identifying number

Part I Information on the Like-Kind Exchange**Note:** Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.**1** Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year) **3** MM/DD/YYYY**4** Date you actually transferred your property to the other party (month, day, year) **4** MM/DD/YYYY**5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement **5** MM/DD/YYYY**6** Date you actually received the like-kind property from other party (month, day, year). See instructions **6** MM/DD/YYYY**7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ **Yes** ☐ **No*****153 7,309****Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.**Part II Related Party Exchange Information****8** Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No****10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No***If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.***11** If one of the exceptions below applies to the disposition, check the applicable box.**a** ☐ The disposition was after the death of either of the related parties.**b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.**c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12311A

Form **8824** (2022)

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

Attach to your tax return.

Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2022
Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part I Information on the Like-Kind Exchange****Note:** Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.**1** Description of like-kind property given up:

2 Description of like-kind property received:

3 Date like-kind property given up was originally acquired (month, day, year)**3****4** Date you actually transferred your property to the other party (month, day, year)**4****5** Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement**5****6** Date you actually received the like-kind property from other party (month, day, year). See instructions**6****7** Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III ☐ **Yes** ☐ **No****Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.**Part II Related Party Exchange Information****8** Name of related party

Relationship to you

Related party's identifying number

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? ☐ **Yes** ☐ **No****10** During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ **Yes** ☐ **No***If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.***11** If one of the exceptions below applies to the disposition, check the applicable box.**a** ☐ The disposition was after the death of either of the related parties.**b** ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.**c** ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Caution:** If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	12	517	
13	Adjusted basis of other property given up	13	113	
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		511
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15		2,309
16	FMV of like-kind property you received	16		6,578
17	Add lines 15 and 16	17		6,714
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18		7,096
19	Realized gain or (loss). Subtract line 18 from line 17	19		7,002
20	Enter the smaller of line 15 or line 19, but not less than zero	20		2,092
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21		195
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22		2,054
23	Recognized gain. Add lines 21 and 22	23		2,109
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		6,970
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions	25		7,141

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**Note:** This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)			
27	Description of divested property			
28	Description of replacement property			
29	Date divested property was sold (month, day, year)	29		MM/DD/YYYY
30	Sales price of divested property. See instructions	30		
31	Basis of divested property	31		
32	Realized gain. Subtract line 31 from line 30	32		
33	Cost of replacement property purchased within 60 days after date of sale	33		
34	Subtract line 33 from line 30. If zero or less, enter -0-	34		
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36		
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37		
38	Basis of replacement property. Subtract line 37 from line 33	38		

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Caution:** If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions	12	383,978	
13	Adjusted basis of other property given up	13	74,472	
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	309,506	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.				
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15	3,096,050	
16	FMV of like-kind property you received	16	23,503,678	
17	Add lines 15 and 16	17	26,599,728	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18	10,792,952	
19	Realized gain or (loss). Subtract line 18 from line 17	19	17,552,803	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	2,716,101	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	37,093	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22	2,726,891	
23	Recognized gain. Add lines 21 and 22	23	2,771,119	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	14,657,761	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions	25	11,811,542	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**Note:** This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)		—
27	Description of divested property		
28	Description of replacement property		
29	Date divested property was sold (month, day, year)	29	
30	Sales price of divested property. See instructions	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name Corporation 2022 Line Item Counts (Estimated from SOI Sample)	Employer identification number
--	--------------------------------

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

		Properties							
		A		B		C		D	
Rental Real Estate Income									
2	Gross rents	2	265,436						
Rental Real Estate Expenses									
3	Advertising	3	20,943						
4	Auto and travel	4	56,218						
5	Cleaning and maintenance . .	5	96,641						
6	Commissions	6	19,012						
7	Insurance	7	176,671						
8	Legal and other professional fees	8	167,056						
9	Interest (see instructions) . .	9	125,316						
10	Repairs	10	162,769						
11	Taxes	11	226,934						
12	Utilities	12	146,773						
13	Wages and salaries	13	22,107						
14	Depreciation (see instructions)	14	230,340						
15	Other (list) ►		196,306						
		15							
16	Total expenses for each property. Add lines 3 through 15 . . .	16	269,135						
17	Income or (loss) from each property. Subtract line 16 from line 2 . .	17	284,327						
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	265,436						
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(269,135)						
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	4,344						
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	58,430						
b	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.								
(1) Name	(2) Employer identification number								
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21	331,368						

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10136Z

Form **8825** (Rev. 11-2018)

Form **8825**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

OMB No. 1545-0123

Name	Employer identification number
------	--------------------------------

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

1	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

		Properties			
		A	B	C	D
Rental Real Estate Income					
2	Gross rents	2	53,736,501		
Rental Real Estate Expenses					
3	Advertising	3	106,490		
4	Auto and travel	4	268,423		
5	Cleaning and maintenance	5	1,375,953		
6	Commissions	6	332,442		
7	Insurance	7	1,782,980		
8	Legal and other professional fees	8	2,255,258		
9	Interest (see instructions)	9	6,243,342		
10	Repairs	10	3,403,765		
11	Taxes	11	7,800,453		
12	Utilities	12	2,472,704		
13	Wages and salaries	13	1,955,410		
14	Depreciation (see instructions)	14	9,403,316		
15	Other (list) ►	15	5,989,139		
16	Total expenses for each property. Add lines 3 through 15	16	43,389,675		
17	Income or (loss) from each property. Subtract line 16 from line 2	17	10,346,826		
18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	53,736,501		
18b	Total expenses. Add total expenses from line 16, columns A through H	18b	(43,389,675)		
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	316,010		
20a	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	614,395		
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.					
(1) Name		(2) Employer identification number			
.					
.					
21	Net rental real estate income (loss). Combine lines 18a through 20a. Enter the result here and on:	21	11,289,621		
• Form 1065 or 1120S: Schedule K, line 2					

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10136Z

Form **8825** (Rev. 11-2018)

Form **8826**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

Disabled Access Credit

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8826 for the latest information.

OMB No. 1545-1205

Attachment
Sequence No. **86**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1	Total eligible access expenditures (see instructions)	1	*209	
2	Minimum amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4		
5	Enter the smaller of line 3 or line 4	5		
6	Multiply line 5 by 50% (0.50)	6	*209	
7	Disabled access credit from partnerships and S corporations	7	15	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1e	8	224	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 9-2017)

Disabled Access Credit

OMB No. 1545-1205
Attachment
Sequence No. **86**

► **Attach to your tax return.**

► **Go to www.irs.gov/Form8826 for the latest information.**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Total eligible access expenditures (see instructions)	1	*2,837	
2	Minimum amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4		
5	Enter the smaller of line 3 or line 4	5		
6	Multiply line 5 by 50% (0.50)	6	*778	
7	Disabled access credit from partnerships and S corporations	7	1	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1e	8	779	

Form **8827**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Credit for Prior Year Minimum Tax—Corporations

Attach to the corporation's tax return.
Go to www.irs.gov/Form8827 for the latest information.

OMB No. 1545-0123

Name		Employer identification number	
A Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]			
1	Minimum tax credit carryforward from the prior tax year. Enter the amount from line 4 of the prior tax year Form 8827	1	1,805
2	Enter the corporation's current year regular income tax liability minus allowable tax credits (see instructions)	2	940
3	Current year minimum tax credit. Enter the smaller of line 1 or line 2 here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return)	3	864
4	Minimum tax credit carryforward. Subtract line 3 from line 1. Keep a record of this amount to carry forward and use in future years	4	1,417

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Reminder

Current year minimum tax credit.

The refundable portion of the minimum tax credit does not apply for tax years beginning after 2019. See section 53(e). However, a corporation can have an unused portion of the regular minimum tax credit (because of limitations) that can be carried forward and allowable in later years.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by applicable corporations that have a minimum tax credit carryover from the prior tax year to the current tax year.

Line 2

Enter the corporation's current tax year regular income tax liability, as defined in section 26(b) (including any positive section 6226 adjustment from Form 9978), minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long

as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates, or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13008K

Form **8827** (Rev. 12-2022)

Credit for Prior Year Minimum Tax—Corporations

Attach to the corporation's tax return.
Go to www.irs.gov/Form8827 for the latest information.

OMB No. 1545-0123

Name		Employer identification number
Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]		
1	Minimum tax credit carryforward from the prior tax year. Enter the amount from line 4 of the prior tax year Form 8827	1 63,440
2	Enter the corporation's current year regular income tax liability minus allowable tax credits (see instructions)	2 4,375,924
3	Current year minimum tax credit. Enter the smaller of line 1 or line 2 here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return)	3 32,364
4	Minimum tax credit carryforward. Subtract line 3 from line 1. Keep a record of this amount to carry forward and use in future years	4 31,077

Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Reminder

Current year minimum tax credit.

The refundable portion of the minimum tax credit does not apply for tax years beginning after 2019. See section 53(e). However, a corporation can have an unused portion of the regular minimum tax credit (because of limitations) that can be carried forward and allowable in later years.

Purpose of Form

Corporations use Form 8827 to figure the minimum tax credit, if any, for AMT incurred in prior tax years, and to figure any minimum tax credit carryforward.

Who Should File

Form 8827 should be filed by applicable corporations that have a minimum tax credit carryover from the prior tax year to the current tax year.

Line 2

Enter the corporation's current tax year regular income tax liability, as defined in section 26(b) (including any positive section 6226 adjustment from Form 9978), minus any credits allowed under Chapter 1, Subchapter A, Part IV, subparts B, D, E, and F of the Internal Revenue Code (for example, if filing Form 1120, subtract any credits on Schedule J, Part I, lines 5a through 5c, from the amount on Schedule J, Part I, line 2).

Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long

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For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13008K

Form **8827** (Rev. 12-2022)

Form **8835****Renewable Electricity Production Credit**

OMB No. 1545-1362

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8835 for instructions and the latest information.**2022**
Attachment
Sequence No. **835**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)	(c) Column (a) x Column (b)		
Complete lines 1 and 2 with respect to electricity produced at qualified facilities using:					
1a Wind	1a	\$0.0275	32		
b Closed-loop biomass	1b	\$0.0275	-		
c Geothermal	1c	\$0.0275	d		
d Solar	1d	\$0.0275	d		
e Add column (c) of lines 1a through 1d and enter here (see instructions)				1e	39
2a Open-loop biomass	2a	\$0.0125	d		
b Reserved for future use	2b				
c Landfill gas	2c	\$0.0125	d		
d Trash	2d	\$0.0125	-		
e Hydropower	2e	\$0.0125	7		
f Marine and hydrokinetic renewables	2f	\$0.0125	-		
g Add column (c) of lines 2a through 2f and enter here (see instructions)				2g	15
3 Add lines 1e and 2g				3	
4 Phaseout adjustment (see instructions) \$ x				4	
5 Credit before reduction. Subtract line 4 from line 3				5	d
6 Specified adjustments (see instructions)		6			
7 Reserved for future use				7	
8 Special adjustments (see instructions)				8	
9 Reserved for future use				9	
10 Reserved for future use				10	
11 Combine lines 5 and 8				11	d
Reduction for government grants, subsidized financing, and other credits					
12 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (especially with respect to qualified facilities, the construction of which began after August 16, 2022) (see instructions)				12	
13 Total of additions to the capital account for the qualified facility for this and all prior tax years				13	
14 Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14	.
15 Multiply line 5 by the smaller of 1/2 (15% of line 5 for facilities the construction of which began after August 16, 2022) or line 14 (see instructions)				15	d
16 Subtract line 15 from line 11				16	47
17a Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2017				17a	
b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17a by 20% (0.20)				17b	
c Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021				17c	
d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17c by 40% (0.40)				17d	
e Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2019				17e	
f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17e by 60% (0.60)				17f	
g Add lines 17b, 17d, and 17f				17g	
18 Subtract line 17g from line 16, and combine the result with any amounts on line 6				18	47
19 Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				19	302
20 Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)				20	331
21 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				21	
22 Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f				22	

Form **8835****Renewable Electricity Production Credit**

OMB No. 1545-1362

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8835 for instructions and the latest information.**2022**
Attachment
Sequence No. **835**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)	(c) Column (a) x Column (b)	
Complete lines 1 and 2 with respect to electricity produced at qualified facilities using:					
1a	Wind	1a	\$0.0275	1,433,330	
b	Closed-loop biomass	1b	\$0.0275	-	
c	Geothermal	1c	\$0.0275	d	
d	Solar	1d	\$0.0275	d	
e	Add column (c) of lines 1a through 1d and enter here (see instructions)				1e 1,488,604
2a	Open-loop biomass	2a	\$0.0125	d	
b	Reserved for future use	2b			
c	Landfill gas	2c	\$0.0125	d	
d	Trash	2d	\$0.0125	-	
e	Hydropower	2e	\$0.0125	2,176	
f	Marine and hydrokinetic renewables	2f	\$0.0125	-	
g	Add column (c) of lines 2a through 2f and enter here (see instructions)				2g 26,956
3	Add lines 1e and 2g				3
4	Phaseout adjustment (see instructions) \$ x				4
5	Credit before reduction. Subtract line 4 from line 3				5 d
6	Specified adjustments (see instructions) 6				
7	Reserved for future use				7
8	Special adjustments (see instructions)				8
9	Reserved for future use				9
10	Reserved for future use				10
11	Combine lines 5 and 8				11 d
Reduction for government grants, subsidized financing, and other credits					
12	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (especially with respect to qualified facilities, the construction of which began after August 16, 2022) (see instructions)				12
13	Total of additions to the capital account for the qualified facility for this and all prior tax years				13
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14 .
15	Multiply line 5 by the smaller of 1/2 (15% of line 5 for facilities the construction of which began after August 16, 2022) or line 14 (see instructions)				15 d
16	Subtract line 15 from line 11				16 1,515,329
17a	Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2017				17a
b	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17a by 20% (0.20)				17b
c	Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021				17c
d	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17c by 40% (0.40)				17d
e	Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2019				17e
f	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17e by 60% (0.60)				17f
g	Add lines 17b, 17d, and 17f				17g
18	Subtract line 17g from line 16, and combine the result with any amounts on line 6				18 1,512,427
19	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				19 7,339,686
20	Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)				20 8,852,113
21	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				21
22	Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f				22

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

OMB No. 1545-1444

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8844 for instructions and the latest information.Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)[3]

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	1,029
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	1,029
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	205
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	1,213
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (Rev. 3-2020)

Form **8844**
(Rev. March 2020)
Department of the Treasury
Internal Revenue Service

Empowerment Zone Employment Credit

OMB No. 1545-1444

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8844 for instructions and the latest information.Attachment
Sequence No. **99**

Name(s) shown on return

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)[3]

Identifying number

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	435,395
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	87,079
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	3,100
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3	4	90,179
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16145S

Form **8844** (Rev. 3-2020)

Form **8845**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Indian Employment Credit

OMB No. 1545-0123

▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8845 for instructions and the latest information.**Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	110
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	19
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	81
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	214
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2022)

Form **8845**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service**Indian Employment Credit**

OMB No. 1545-0123

► **Attach to your tax return.**► **Go to www.irs.gov/Form8845 for instructions and the latest information.**Attachment
Sequence No. **113**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	22,035
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	2,546
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	4	
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts	5	346
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g	6	6,135
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	7	
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16146D

Form **8845** (Rev. 1-2022)

Form

8846**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8846 for the latest information.**2022**
Attachment
Sequence No. **846**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]**Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	11,431
2	Tips not subject to the credit provisions (see instructions)	2	3,107
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here ☐	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	869
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	12,159

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2022)

Form **8846**Department of the Treasury
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

Attach to your tax return.

Go to www.irs.gov/Form8846 for the latest information.

OMB No. 1545-0123

2022Attachment
Sequence No. **846**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]**Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	10,888,511
2	Tips not subject to the credit provisions (see instructions)	2	437,517
3	Creditable tips. Subtract line 2 from line 1	3	
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$147,000, see instructions and check here ☐	4	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	90,973
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	890,437

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16148Z

Form **8846** (2022)

Form **8864**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

Attach to your tax return.

Go to www.irs.gov/Form8864 for instructions and the latest information.

OMB No. 1545-1924

Attachment
Sequence No. **141**

Name(s) shown on return

Corporation 2021 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

The sustainable aviation fuel credit is only available for fuel produced after 2022.

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50%. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1	\$ 1.00	d
2	Agri-biodiesel	2	\$ 1.00	-
3	Renewable diesel	3	\$ 1.00	-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture.	4	\$ 1.00	-
5	Agri-biodiesel included in a biodiesel mixture	5	\$ 1.00	-
6	Renewable diesel included in a renewable diesel mixture	6	\$ 1.00	-
7	Qualified agri-biodiesel production	7	\$.10	d
8	Sustainable aviation fuel (see instructions)	8	\$	47
9	Add lines 1 through 8. Include this amount in your income for the tax year. See instructions		9	7
10	Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		10	40
11	Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions		11	47
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		12	
13	Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions		13	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 1-2023)

Form **8864**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

Attach to your tax return.

Go to www.irs.gov/Form8864 for instructions and the latest information.

OMB No. 1545-1924

Attachment
Sequence No. **141**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

The sustainable aviation fuel credit is only available for fuel produced after 2022.

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50%. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1	\$ 1.00	d
2	Agri-biodiesel	2	\$ 1.00	-
3	Renewable diesel	3	\$ 1.00	-
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture.	4	\$ 1.00	-
5	Agri-biodiesel included in a biodiesel mixture	5	\$ 1.00	-
6	Renewable diesel included in a renewable diesel mixture	6	\$ 1.00	-
7	Qualified agri-biodiesel production	7	\$.10	d
8	Sustainable aviation fuel (see instructions)	8	\$	-
9	Add lines 1 through 8. Include this amount in your income for the tax year. See instructions		9	54,051
10	Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		10	426
11	Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions		11	54,477
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		12	
13	Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions		13	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 1-2023)

Form **8869**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Qualified Subchapter S Subsidiary Election

OMB No. 1545-0123

(Under section 1361(b)(3) of the Internal Revenue Code)

► Go to www.irs.gov/Form8869 for instructions and the latest information.

Part I Parent S Corporation Making the Election

1a Name of parent Corporation 2022 Line Item Counts (Estimated from SOI Sample)	2 Employer identification number (EIN)
b Number, street, and room or suite no. If a P.O. box, see instructions.	3 Tax year ending (month and day)
c City or town, state or province, country, and ZIP or foreign postal code	4 Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	6 Telephone number of officer or legal representative

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary 540	8 EIN (if any) 547	
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated 547	
c City or town, state or province, country, and ZIP or foreign postal code	10 State of incorporation 547	
11 Date election is to take effect (month, day, year) (see instructions)		543
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c		520 ☐ Yes ☐ No 27
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ►	13c Check type of return file 1120S 508 OTHER
14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent?	468 ☐ Yes ☐ No 79	
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c	*8 ☐ Yes ☐ No 539	
16a Name of common parent 547	16b EIN of common parent 205	16c Service center where consolidated return was filed

Under penalties of perjury, I declare that I have examined this election, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer
of parent corporation ►

Title ►

Date ►

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 28755K

Form **8869** (Rev. 12-2020)

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Form **8874**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

► Go to www.irs.gov/Form8874 for the latest information.

Attachment
Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	25
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations				2	61
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i				3	78

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 11-2021)

Form **8874**
(Rev. November 2021)
Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8874 for the latest information.Attachment
Sequence No. **127**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1				%	668,447
				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations				2	434,041
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i				3	1,102,488

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 31663N

Form **8874** (Rev. 11-2021)

Form **8881**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

**Credit for Small Employer Pension Plan
Startup Costs and Auto-Enrollment**

► Attach to your tax return.

► Go to www.irs.gov/Form8881 for instructions and the latest information.

OMB No. 1545-1810

Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Part I Credit for Small Employer Pension Plan Startup Costs

1	Qualified startup costs incurred during the tax year	1	712		
2	Enter one-half of line 1	2		712	
3	Enter the number of employees eligible to participate in the pension plan. See instructions. X 250	3		681	
4	Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)	4		715	
5	Enter the smaller of line 2 or line 4	5		d	
6	Credit for small employer pension plan startup costs from partnerships and S corporations	6		d	
7	Reserved for future use	7			
8	Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	8		716	

Part II Small Employer Auto-Enrollment Credit

9	Enter \$500 if an auto-enrollment option is provided for retirement savings	9			
10	Small employer auto-enrollment credit from partnerships and S corporations	10			
11	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	11		231	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2020)

Form **8881**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs and Auto-Enrollment

OMB No. 1545-1810

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8881 for instructions and the latest information.Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)**Part I Credit for Small Employer Pension Plan Startup Costs**

1	Qualified startup costs incurred during the tax year	1	1,928		
2	Enter one-half of line 1	2		964	
3	Enter the number of employees eligible to participate in the pension plan. See instructions. _____ X 250	3		2,189	
4	Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)	4		1,702	
5	Enter the smaller of line 2 or line 4	5		d	
6	Credit for small employer pension plan startup costs from partnerships and S corporations	6		d	
7	Reserved for future use	7			
8	Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	8		626	

Part II Small Employer Auto-Enrollment Credit

9	Enter \$500 if an auto-enrollment option is provided for retirement savings	9			
10	Small employer auto-enrollment credit from partnerships and S corporations	10			
11	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	11		115	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 33435N

Form **8881** (Rev. 12-2020)

Form **8882**
(Rev. December 2017)**Credit for Employer-Provided Childcare
Facilities and Services**

OMB No. 1545-1809

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Go to www.irs.gov/Form8882 for the latest information.Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

1	Qualified childcare facility expenditures paid or incurred	1	147		
2	Enter 25% (0.25) of line 1	2		147	
3	Qualified childcare resource and referral expenditures paid or incurred	3	27		
4	Enter 10% (0.10) of line 3	4		27	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5		18	
6	Add lines 2, 4, and 5	6		176	
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7		176	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9			

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 1. Is to be used as part of a qualified childcare facility of the taxpayer,
 2. Is depreciable (or amortizable) property, and
 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8882**
(Rev. December 2017)Department of the Treasury
Internal Revenue Service**Credit for Employer-Provided Childcare
Facilities and Services**

► Attach to your tax return.

► Go to www.irs.gov/Form8882 for the latest information.

OMB No. 1545-1809

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

1	Qualified childcare facility expenditures paid or incurred	1	223,476		
2	Enter 25% (0.25) of line 1	2	55,869		
3	Qualified childcare resource and referral expenditures paid or incurred	3	5,985		
4	Enter 10% (0.10) of line 3	4	599		
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	542		
6	Add lines 2, 4, and 5	6	57,009		
7	Enter the smaller of line 6 or \$150,000 . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k	7	15,269		
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8			
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9			

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

Taxpayers, other than partnerships, S corporations, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to \$150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
 1. Is to be used as part of a qualified childcare facility of the taxpayer,
 2. Is depreciable (or amortizable) property, and
 3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing

increased compensation to employees with higher levels of childcare training; or

- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.
- If the facility is the principal trade or business of the taxpayer, at least 30% of the enrollees of the facility must be dependents of employees of the taxpayer.
- The use of the facility (or the eligibility to use the facility) must not discriminate in favor of highly compensated employees.

Qualified childcare resource and referral expenditures are amounts paid or incurred under a contract to provide childcare resource and referral services to employees of the taxpayer. The provision of the services (or the eligibility to use the services) must not discriminate in favor of highly compensated employees.

Form **8910****Alternative Motor Vehicle Credit**

OMB No. 1545-1998

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8910 for instructions and the latest information.**Attachment
Sequence No. **68**

Name(s) shown on return

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 Tentative credit (see instructions for amount to enter)	4	d	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7	d	
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8	d	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	9	*195	

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11 Add columns (a) and (b) on line 10	11		
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	12		
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	13		
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14		
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions	15		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (Rev. 1-2022)

Form **8910**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service**Alternative Motor Vehicle Credit**

OMB No. 1545-1998

▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8910 for instructions and the latest information.**Attachment
Sequence No. **68**

Name(s) shown on return

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 Tentative credit (see instructions for amount to enter)	4	d	

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.**Part II Credit for Business/Investment Use Part of Vehicle**

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7	d	
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8	d	
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r	9	*1,228	

Part III Credit for Personal Use Part of Vehicle

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4	10		
11 Add columns (a) and (b) on line 10	11		
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	12		
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	13		
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	14		
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions	15		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (Rev. 1-2022)

Form **8911**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

Attach to your tax return.

Attachment
Sequence No. **151**Go to www.irs.gov/Form8911 for instructions and the latest information.

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <i>What's New</i> in the instructions)	1	252
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	259
3	Section 179 expense deduction (see instructions)	3	*21
4a	Subtract line 3 from line 2	4a	
b	Enter any amount included on line 4a attributable to property placed in service after 2022 as part of a project subject to project requirements that were not met (see instructions)	4b	
c	Subtract line 4b from line 4a	4c	
5a	Multiply line 4b by 6% (0.06)	5a	
b	Multiply line 4c by 30% (0.30)	5b	
c	Add lines 5a and 5b	5c	
6	Maximum business/investment use part of credit (see instructions)	6	245
7	Enter the smaller of line 5c or line 6	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	61
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	303

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: - Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. - Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): - Individuals. Enter the amount from Form 6251, line 9. - Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 1-2023)

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <i>What's New</i> in the instructions)	1	450,968
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	452,483
3	Section 179 expense deduction (see instructions)	3	*7,834
4a	Subtract line 3 from line 2	4a	
b	Enter any amount included on line 4a attributable to property placed in service after 2022 as part of a project subject to project requirements that were not met (see instructions)	4b	
c	Subtract line 4b from line 4a	4c	
5a	Multiply line 4b by 6% (0.06)	5a	
b	Multiply line 4c by 30% (0.30)	5b	
c	Add lines 5a and 5b	5c	
6	Maximum business/investment use part of credit (see instructions)	6	58,120
7	Enter the smaller of line 5c or line 6	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	4,133
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	59,840

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 1-2023)

Form **8916**(Rev. October 2020)
Department of the Treasury
Internal Revenue Service**Reconciliation of Schedule M-3 Taxable Income With
Tax Return Taxable Income for Mixed Groups**

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

▶ Go to www.irs.gov/Form8916 for the latest information.

OMB No. 1545-0123

Name(s) as shown on return

Employer identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

1	Enter total tax reconciliation amount from the applicable line of Schedule M-3. See instructions	1	1,279	
2a	Life/non-life loss limitation amount	2a	51	
b	Phased inclusion of balance of policyholders surplus account (Form 1120-L, page 1, line 24)	2b	9	
c	(1) Non-life capital loss limitation	2c(1)	256	
	(2) Life capital loss limitation	2c(2)	34	
d	(1) Non-life charitable deduction limitation	2d(1)	168	
	(2) Life charitable deduction limitation	2d(2)	7	
e	(1) Non-life dual consolidated loss amount disallowed	2e(1)	d	
	(2) Life dual consolidated loss amount disallowed	2e(2)	d	
3	Combine lines 1 through 2e(2)	3	1,279	
4a	(1) 1120-PC net operating loss deduction	4a(1)	132	
	(2) 1120-L net operating loss deduction	4a(2)	31	
	(3) 1120 net operating loss deduction	4a(3)	404	
b	(1) Non-life dividends received deduction	4b(1)	866	
	(2) Life dividends received deduction	4b(2)	116	
c	(1) Non-life capital loss carryforward used	4c(1)	66	
	(2) Life capital loss carryforward used	4c(2)	7	
d	(1) Non-life charitable deduction carryforward used	4d(1)	d	
	(2) Life charitable deduction carryforward used	4d(2)	d	
5	Add lines 4a(1) through 4d(2)	5	1,043	
6	Subtract line 5 from line 3	6	1,182	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	173	
8	Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC. See instructions	8	838	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37727E

Form **8916** (Rev. 10-2020)

**Reconciliation of Schedule M-3 Taxable Income With
Tax Return Taxable Income for Mixed Groups**
▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.
▶ Go to www.irs.gov/Form8916 for the latest information.

OMB No. 1545-0123

Name(s) as shown on return

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

1	Enter total tax reconciliation amount from the applicable line of Schedule M-3. See instructions	1	1,499,772,966	
2a	Life/non-life loss limitation	2a	16,719,035	
b	Phased inclusion of balance of policyholders surplus account (Form 1120-L, page 1, line 24)	2b	6,611	
c	(1) Non-life capital loss limitation	2c(1)	23,002,606	
	(2) Life capital loss limitation	2c(2)	2,009,198	
d	(1) Non-life charitable deduction limitation	2d(1)	1,286,273	
	(2) Life charitable deduction limitation	2d(2)	1,546	
e	(1) Non-life dual consolidated loss amount disallowed	2e(1)	d	
	(2) Life dual consolidated loss amount disallowed	2e(2)	d	
3	Combine lines 1 through 2e(2)	3	1,543,031,081	
4a	(1) 1120-PC net operating loss deduction	4a(1)	1,191,053	
	(2) 1120-L net operating loss deduction	4a(2)	2,483,949	
	(3) 1120 net operating loss deduction	4a(3)	84,109,964	
b	(1) Non-life dividends received deduction	4b(1)	290,034,313	
	(2) Life dividends received deduction	4b(2)	2,106,652	
c	(1) Non-life capital loss carryforward used	4c(1)	4,864,938	
	(2) Life capital loss carryforward used	4c(2)	3,759	
d	(1) Non-life charitable deduction carryforward used	4d(1)	d	
	(2) Life charitable deduction carryforward used	4d(2)	d	
5	Add lines 4a(1) through 4d(2)	5	385,493,405	
6	Subtract line 5 from line 3	6	1,157,536,261	
7	Other adjustments to reconcile to taxable income on tax return (attach schedule)	7	18,649,520	
8	Total. Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC. See instructions	8	1,223,534,366	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37727E

Form **8916** (Rev. 10-2020)

Form

8916-A**Supplemental Attachment to Schedule M-3**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service

► Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.

► Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Employer identification number

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (Rev. 11-2019)

Form **8916-A**

(Rev. November 2019)

Department of the Treasury
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent

Employer identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

Name of subsidiary

Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 48657X

Form **8916-A** (Rev. 11-2019)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	7,858	201	7,887	
2	Interest income from hybrid securities	39	d	d	28
3	Sale/lease interest income	136	d	d	132
4a	Intercompany interest income — From outside tax affiliated group	1,920	177	194	2,059
4b	Intercompany interest income — From tax affiliated group	2,339	164	190	2,395
5	Other interest income	58,588	7,047	1,940	58,994
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	60,624	7,396	9,513	60,270

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	114	37	43	85
2	Lease/purchase interest expense	983	567	48	577
3a	Intercompany interest expense — Paid to outside tax affiliated group	2,407	1,417	119	2,092
3b	Intercompany interest expense — Paid to tax affiliated group	2,745	1,316	136	2,375
4	Other interest expense	60,928	23,378	4,710	57,424
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	62,975	25,359	4,988	58,962

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	24,150,527	-137,431	-24,009,582	
2	Interest income from hybrid securities	393,926	d	d	70,587
3	Sale/lease interest income	3,431,005	d	d	2,592,835
4a	Intercompany interest income — From outside tax affiliated group	39,079,342	47,162	-5,598,420	33,527,479
4b	Intercompany interest income — From tax affiliated group	145,935,312	-15,763,854	-11,014,297	119,157,160
5	Other interest income	1,245,824,741	-84,888,396	-1,776,114	1,159,779,999
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	1,458,815,563	-101,583,773	-42,591,435	1,315,115,705

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	1,839,352	-283,200	-422,821	1,133,335
2	Lease/purchase interest expense	2,653,202	-1,731,122	-234,784	691,758
3a	Intercompany interest expense — Paid to outside tax affiliated group	59,828,172	-4,765,858	-4,969,643	50,092,432
3b	Intercompany interest expense — Paid to tax affiliated group	155,379,670	-19,587,918	-11,109,358	124,681,345
4	Other interest expense	823,276,043	-192,793,319	-3,595,599	626,861,974
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	1,042,997,316	-219,144,183	-20,332,206	803,463,955

Form **8925**
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

► Attach to the policyholder's tax return. See instructions.
► Go to www.irs.gov/Form8925 for the latest information.

Attachment Sequence No. **160**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

Name of policyholder, if different from above

Identifying number, if different from above

2,971

Type of business

27,702

1	Enter the number of employees the policyholder had at the end of the tax year	1	26,232
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	26,548
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	26,039
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions 114 27,589 ☐ Yes ☐ No		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	64

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions

Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent. The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

- **Attach to the policyholder's tax return. See instructions.**
► **Go to www.irs.gov/Form8925 for the latest information.**

Attachment
Sequence No. **160**

Name(s) shown on return Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)	Identifying number
Name of policyholder, if different from above	Identifying number, if different from above

Type of business

1 Enter the number of employees the policyholder had at the end of the tax year	1	
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception	2	
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	298,568,155
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions ☐ Yes ☐ No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8925 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8925.

General Instructions

Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received.

For more information, see sections 101(j) and 6039I, and Notice 2009-48, 2009-24 I.R.B. 1085, available at www.irs.gov/irb/2009-24_IRB/ar11.html.

Definitions

Employer-owned life insurance contract. For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

Policyholder. For purposes of Form 8925 and these instructions, a policyholder is an "applicable policyholder" as defined in section 101(j)(3)(B). Generally, a policyholder is the person who owns the employer-owned life insurance contract, and who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

Related person. A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b) (1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

Employee. Employee includes an officer, director, or highly compensated employee under section 414(q).

Insured. An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

Notice and consent requirements. To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

The written notification must include a disclosure of the face amount of life insurance, either in dollars or as a multiple of salary, that the policyholder reasonably expects to purchase with regard to the employee during the course of the employee's tenure. Additional notice and consent are required if the aggregate face amount of the employer-owned life insurance contracts with regard to an employee exceeds the amount of which the employee was given notice and to which the employee consented. See Q&A-9 and Q&A-12 in Notice 2009-48.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

Electronic notification and consent. The written notification and consent requirement can be met electronically only if the system for electronic notification and consent meets requirements 1 through 3, above. See Q&A-11 in Notice 2009-48 for more information.

Issue date of contract. Generally, the issue date of a life insurance contract is the date on the policy assigned by the insurance company on or after the date of application. For purposes of meeting the notice and consent requirements, the issue date of the employer-owned life insurance contract is the later of (1) the date of application of coverage, (2) the effective date of coverage, or (3) the formal issuance of the contract. See Q&A-4 in Notice 2009-48 for more information.

Form **8936**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)

OMB No. 1545-2137

Attach to your tax return.

Attachment
Sequence No. **69**Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Counts (Estimated from SOI Sample) [3]

Note: This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions) . .	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phase-out percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		d
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		d
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		368

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

Form **8936**
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)

OMB No. 1545-2137

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.Attachment
Sequence No. **69**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

Note: This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions) . .	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions	4a		
b Phase-out percentage (see instructions)	4b	%	%
c Tentative credit. Multiply line 4a by line 4b	4c		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11	6		
7 Section 179 expense deduction (see instructions) .	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 10% (0.10)	9		
10 Maximum credit per vehicle	10	2,500	2,500
11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11	12		d
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions)	13		d
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	14		652,107

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

Form **8990**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Identification number

Corporation 2022 Line Item Counts (Estimated from SOI Sample)

- A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
 Name of foreign entity _____
 Employer identification number, if any _____
 Reference ID number _____
- B** Is the foreign entity a CFC group member? See instructions ☐ Yes ☐ No
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions ☐ Yes ☐ No
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete ☐ Yes ☐ No

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	81,029	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	20,916	
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	1,973	
4	Floor plan financing interest expense. See instructions	4	4,867	
5	Total business interest expense. Add lines 1 through 4	5		87,222

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	Tentative taxable income. See instructions	6	138,823
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	2,342	
8	Any business interest expense not from a pass-through entity. See instructions	8	62,073	
9	Amount of any net operating loss deduction under section 172	9	3,438	
10	Amount of any qualified business income deduction allowed under section 199A	10	19	
11	Reserved for future use	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	15,976	
13	Other additions. See instructions	13	3,621	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	9,793	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	*8	
16	Total. Add lines 7 through 15	16		75,354

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	(20,604)	
18	Any business interest income not from a pass-through entity. See instructions	18	(24,510)	
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(17,731)	
20	Other reductions. See instructions	20	(6,997)	
21	Total. Combine lines 17 through 20	21	(57,190)	
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		96,797

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (Rev. 12-2022)

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

OMB No. 1545-0123

Taxpayer name(s) shown on tax return

Identification number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample)

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity _____

Employer identification number, if any _____

Reference ID number _____

B Is the foreign entity a CFC group member? See instructions ☐ **Yes** ☐ **No**

C Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions ☐ **Yes** ☐ **No**

D Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete ☐ **Yes** ☐ **No**

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	748,577,110		
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2	211,462,115		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3	3,923,455		
4	Floor plan financing interest expense. See instructions	4	1,886,319		
5	Total business interest expense. Add lines 1 through 4	5		964,474,302	

Section II—Adjusted Taxable Income

Tentative Taxable Income

6	Tentative taxable income. See instructions	6	2,758,730,316
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7	40,925,465		
8	Any business interest expense not from a pass-through entity. See instructions	8	676,592,521		
9	Amount of any net operating loss deduction under section 172	9	155,044,434		
10	Amount of any qualified business income deduction allowed under section 199A	10	78,480		
11	Reserved for future use	11			
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12	106,429,741		
13	Other additions. See instructions	13	128,782,438		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14	238,344,660		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15	*454,765		
16	Total. Add lines 7 through 15	16		1,446,331,033	

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17	(30,270,621)		
18	Any business interest income not from a pass-through entity. See instructions	18	(1,152,502,191)		
19	Amount of any income or gain items from a pass-through entity. See instructions	19	(301,797,468)		
20	Other reductions. See instructions	20	(256,891,488)		
21	Total. Combine lines 17 through 20	21	(1,742,171,679)		
22	Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		3,098,509,391	

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 37814C

Form **8990** (Rev. 12-2022)

Section III – Business Interest Income

23	Current year business interest income. See instructions	23	40,431		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	3,536		
25	Total. Add lines 23 and 24	25			42,232

Section IV – 163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26	96,030		
27	Business interest income (line 25)	27	42,232		
28	Floor plan financing interest expense (line 4)	28	4,867		
29	Total. Add lines 26, 27, and 28	29			111,925

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30			73,759
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31			30,708
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Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32			30,708
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33			-
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34			-
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35			-
36	Excess taxable income. Multiply line 35 by line 22	36			-

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37			-
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Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38			40,442
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39			54,983
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40			.54,861
41	Excess taxable income. Multiply line 40 by line 22	41			54,963

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42			3,317
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Section III – Business Interest Income

23	Current year business interest income. See instructions	23	1,343,457,001		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	24	18,402,484		
25	Total. Add lines 23 and 24			25	1,361,467,022

Section IV – 163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions	26	936,192,644		
27	Business interest income (line 25)	27	1,361,467,022		
28	Floor plan financing interest expense (line 4)	28	1,886,319		
29	Total. Add lines 26, 27, and 28			29	2,146,255,747

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30	648,709,599
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	318,790,101
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Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32	318,790,101
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	33	-
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	-
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	.
36	Excess taxable income. Multiply line 35 by line 22	36	-

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	-
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Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.)	38	19,728,850
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	93,055,468
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	.
41	Excess taxable income. Multiply line 40 by line 22	41	309,088,280

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	28,327,114
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Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282

▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**Attachment
Sequence No. **994**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	321
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	54
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	364

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (Rev. 1-2021)

Form **8994**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Employer Credit for Paid Family and Medical Leave

OMB No. 1545-2282

▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**Attachment
Sequence No. **994**

Name(s) shown on return

Identifying number

Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.
☐ **Yes.**
☐ **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	104,943
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	1,305
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	106,209

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (Rev. 1-2021)

Form **8996**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Qualified Opportunity Fund

► Go to www.irs.gov/Form8996 for instructions and the latest information.
► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment
Sequence No. **996**

Name

Employer identification number

CORPORATION 2022 LINE ITEM COUNTS (ESTIMATED FROM SOI SAMPLE) [3]

Part I General Information and Certification

- 1 Type of taxpayer: ☐ Corporation ☐ Partnership
- 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?
☐ **No. STOP.** Do not file this form with your tax return.
☐ **Yes.** Go to line 3.
- 3 Is this the first period the taxpayer is a QOF?
***508** ☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.
☐ **No.**
- 4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ► _____
- 5 Did any investor dispose of, in part or in whole, their equity interest in the fund?
☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.
☐ **No.**
- 6 ☐ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	587
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	587
9	Divide line 7 by line 8	9	
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	995
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	995
12	Divide line 10 by line 11	12	

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	994
15	Is line 14 equal to or more than 0.90? ☐ Yes. Enter -0- on this line and file this form with your tax return. ☐ No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	-

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37820G

Form **8996** (Rev. 12-2021)

Qualified Opportunity Fund

OMB No. 1545-0123

► Go to www.irs.gov/Form8996 for instructions and the latest information.

► Attach to your tax return. See instructions.

Attachment
Sequence No. **996**

N: **Corporation 2022 Line Item Money Amounts (Estimated from SOI Sample) [3]**

Employer identification number

Part I General Information and Certification

- 1 Type of taxpayer: ☐ Corporation ☐ Partnership
- 2 Is the taxpayer organized for the purpose of investing in qualified opportunity zone (QOZ) property (other than another qualified opportunity fund (QOF))?
☐ **No. STOP.** Do not file this form with your tax return.
☐ **Yes.** Go to line 3.
- 3 Is this the first period the taxpayer is a QOF?
☐ **Yes.** By checking this box, you certify that by the end of the taxpayer's first QOF year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in QOZ property and a description of the trade or business(es) that the QOF is engaged in either directly or through a QOZ business. See instructions.
☐ **No.**
- 4 If you checked "Yes" on line 3, provide the first month in which the fund chose to be a QOF ► _____
- 5 Did any investor dispose of, in part or in whole, their equity interest in the fund?
☐ **Yes.** Attach a statement with each investor's name, the date of disposal, and the interest that they transferred during the QOF's tax year.
☐ **No.**
- 6 ☐ Do not check this box. Reserved for future use.

Part II Investment Standard Calculation

7	Enter the amount from Part VI, line 2, for total QOZ property held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	7	7,927,736
8	Total assets held by the taxpayer on the last day of the first 6-month period of the taxpayer's tax year. See instructions if Part I, line 3, is "Yes"	8	7,535,086
9	Divide line 7 by line 8	9	
10	Enter the amount from Part VI, line 3, for total QOZ property held by the taxpayer on the last day of the taxpayer's tax year	10	7,163,251
11	Total assets held by the taxpayer on the last day of the taxpayer's tax year	11	7,860,869
12	Divide line 10 by line 11	12	

Part III Qualified Opportunity Fund Average and Penalty

13	Add lines 9 and 12	13	
14	Divide line 13 by 2.0. See instructions if Part I, line 3, is "Yes"	14	
15	Is line 14 equal to or more than 0.90? ☐ Yes. Enter -0- on this line and file this form with your tax return. ☐ No. The fund has failed to maintain the investment standard. Complete Part IV to figure the penalty. Enter the penalty from line 8 of Part IV on this line. See instructions	15	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37820G

Form **8996** (Rev. 12-2021)

Part IV Line 15 Penalty

If you checked "No" in Part III, line 15, complete Part IV to figure the penalty. Enter the number from line 8 below on Part III, line 15. See instructions if Part I, line 3, is "Yes."

	(a) Month 1	(b) Month 2	(c) Month 3	(d) Month 4	(e) Month 5
1 Total assets on the last day of the month					
2 Multiply line 1 by 0.90					
3 Total QOZ property on the last day of the month					
4 Subtract line 3 from line 2. If less than zero, enter -0-					
5 Underpayment rate					
6 Multiply line 4 by line 5					
7 Divide line 6 by 12.0. Round up to two decimal places. See instructions if Part I, line 3, is "Yes"					

	(f) Month 6	(g) Month 7	(h) Month 8	(i) Month 9	(j) Month 10	(k) Month 11	(l) Month 12
1							
2							
3							
4							
5							
6							
7							

8 Penalty. Add columns (a) through (l) of line 7. Enter the total here and on Part III, line 15 \$

Part IV Line 15 Penalty

If you checked "No" in Part III, line 15, complete Part IV to figure the penalty. Enter the number from line 8 below on Part III, line 15. See instructions if Part I, line 3, is "Yes."

	(a) Month 1	(b) Month 2	(c) Month 3	(d) Month 4	(e) Month 5
1 Total assets on the last day of the month					
2 Multiply line 1 by 0.90					
3 Total QOZ property on the last day of the month					
4 Subtract line 3 from line 2. If less than zero, enter -0-					
5 Underpayment rate					
6 Multiply line 4 by line 5					
7 Divide line 6 by 12.0. Round up to two decimal places. See instructions if Part I, line 3, is "Yes"					

	(f) Month 6	(g) Month 7	(h) Month 8	(i) Month 9	(j) Month 10	(k) Month 11	(l) Month 12
1							
2							
3							
4							
5							
6							
7							

8 Penalty. Add columns (a) through (l) of line 7. Enter the total here and on Part III, line 15 \$

Part V QOZ Business Property – Directly Owned or Leased by Taxpayer

Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located	QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
(a) QOZ No.	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value
467	468	*112	360	d
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement				

Part VI QOZ Stock or Partnership Interests

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
5,635	5,635	4,667	4,593	d	5,617	5,551	5
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							
2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7							
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10							
4 Type of accounting method used to value the property listed on this form.							
528 ☐ Applicable financial statement valuation method.							
☐ Alternative valuation method.							

Part V QOZ Business Property – Directly Owned or Leased by Taxpayer

Enter every QOZ where QOZ business property directly owned or leased by the taxpayer is located (a) QOZ No.	QOZ business property held directly on last day of the first 6-month period of the tax year		QOZ business property held directly on last day of the tax year	
	(b) Owned Property Value	(c) Leased Property Value	(d) Owned Property Value	(e) Leased Property Value
	10,640,696	*188,624	1,351,376	d
1 If the taxpayer directly owned/leased QOZ business property used in one or more QOZs, see instructions and enter the total QOZ business property value from the separate statement				

Part VI QOZ Stock or Partnership Interests

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	Tangible property held by QOZ business on last day of the tax year	
(a) QOZ No. (indicate non-QOZs by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
		6,116,278	6,302,848	d	6,519,909	10,239,885	18,652
1 If additional lines are needed, see instructions and enter total QOZ business value held by the taxpayer from Part VII, line 2, columns (c) and (f)							
2 6-month test QOZ property. Add Part V, columns (b) and (c), and Part VI, column (c). Enter the total here and on Part II, line 7							
3 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 10							
4 Type of accounting method used to value the property listed on this form. ☐ Applicable financial statement valuation method. ☐ Alternative valuation method.							

For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every QOZ in which the tangible property of the QOZ business is located and the EIN of that QOZ business

Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each QOZ	
---	--

Tangible property held by QOZ business on last day of the first 6-month period of the tax year

Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each QOZ	
---	--

Tangible property held by QOZ
business on last day of the tax year

[illegible]

[illegible]